

NURSING HOME BOARD OF DIRECTORS AGENDA

County of Champaign, Urbana, Illinois

Monday, July 9, 2012 – 6:00pm

Lyle Shields Meeting Room, Brookens Administrative Center 1776 E. Washington, Urbana, IL

NOTE: Location Change

CHAIR: Mary Ellen O'Shaughnessey

DIRECTORS: Jan Anderson, Ron Bensyl, Peter Czajkowski, Catherine Emanuel, LaShunda Hambrick, Robert Palinkas

ITEM

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA/ADDENDUM

IV. APPROVAL OF MINUTES

June 11, 2012 – Open Session

June 11, 2012 – Closed Session

V. PUBLIC PARTICIPATION

VI. OLD BUSINESS

None

VII. NEW BUSINESS

a. Administrator's Report

b. Management report

Operations (Management Report)

Cash Position

2013 State Medicaid Budget

2013 County Calendar

Corporate Compliance

Renal Dialysis RFP – Action Required

County Board Referenda – Action Required

VIII. OTHER BUSINESS

None

IX. NEXT MEETING DATE & TIME

a. August 13, 2012

XII. ADJOURNMENT

Attachments: Management Report, Management Update

**Board of Directors
Champaign County Nursing Home
Urbana, Illinois
June 11, 2012**

Directors Present: O'Shaughnessey, Anderson, Emanuel, Hambrick, Palinkas,

Directors Absent/Excused: Czajkowski, Bensyl

Also Present: Busey, Gima

1. Call to Order

The meeting was called to order at 6:05 pm by Chair O'Shaughnessey

2. Roll Call

Busey called the roll of Directors. A quorum was established.

3. Agenda & Addendum

The agenda was approved as submitted (motion by Hambrick, second by Anderson, unanimous).

4. Approval of Minutes

The open session minutes of May 14, 2012 were approved as submitted (motion by Hambrick, second by Anderson, unanimous).

5. Public Participation

There was no public participation.

6. Old Business

There was no old business.

7. New Business

a. Management Report: Operations and Financial Position

Gima reviewed the April statistics and financials. April's average daily census was 191.7, up slightly from 190.7 in March. The ADC for the first quarter of FY 2012 was 197.3. April's Medicare census was 14.8, a drop from 20.6 in March. The year-to-date Medicare ADC is 18.5. The payor mix in April was Medicare 8 percent, Medicaid 57 percent, and private pay 35%.

April's income statement showed a net loss of \$(65)k, which includes a prior period adjustment of \$33k. The prior period adjustment is the net impact of the bed tax. The adjustment reflects the increased Medicaid revenue between May 2011 and March 2012 less the additional bed tax levy for April 2011 through March 2012. The loss in April is due to two factors, a lower overall census and a decrease in Medicare. May statistics will not be much different from April. May's Medicare ADC is expected to be lower than April's. In recent days, the census has increased. The current census is about 200. Medicare hit 14 last week but is currently at 11.

b. Cash Position

CCNH's cash at the end of April was \$1.268 million, an increase of \$153k from March. Accounts receivable totaled \$4.287 million, an increase of \$368k. Accounts payable was \$2.267 million, an increase of \$444k. Medicaid payments have been steady at a two to three month delay cycle. CCNH received an IGT check last week totaling \$500k. Once again, HFS has not provided the back up and it is not known when the backup will be sent.

c. Medicaid Payment Status\Medicaid Rate Cuts

We have dodged a bullet with the passage of the SMART Act Medicaid reform legislation. With rate cuts of anywhere from 10 to 12 percent, we are looking at an effective rate cut between 0.9 percent and 1.5 percent. Our Medicaid rate has three separate components, a nursing rate, capital rate and support rate. The SMART Act cuts the capital and support rate by 1.7 percent. The nursing rate is cut by approximately one percent but the rate cut is tied to the implementation of the new RUGS IV reimbursement system. Early drafts of the SMART Act had RUGs IV starting on July 1st but the final legislation has a start date of January 1, 2014, a delay of 18 months. At this time, we have not been given any indication of whether the 1 percent nursing component cut will also be delayed or immediately implemented against the current nursing rate. If the 1 percent cut does begin on July 1st, the effective rate cut will be about 1.5 percent (about \$85k over 12 months). With a delay, the overall reduction will be about 0.9 percent (about \$51k over 12 months).

With the passage of the cigarette tax and the Medicaid cuts, there is a possibility that additional payment delays may be avoided. By no means is this a certainty. Hopefully this issue will be clarified in the next few weeks.

d. Medicare/Medicaid Dual Eligible Demonstration Project

The Department of Healthcare and Family Services (HFS) is currently seeking bids from managed care plans to participate in the Medicare-Medicaid Alignment Initiative. This demonstration program will integrate the medical care of individuals that have Medicare and Medicaid insurance into a single managed care program. Starting January 2013, the program will be rolled out in the greater Chicago area and in Central Illinois. The Central

Illinois region includes Champaign, Christian, DeWitt, Ford, Knox, Logan, Macon, McLean, Menard, Peoria, Piatt, Sangamon, Stark, Tazewell, and Vermilion Counties.

Under a managed care plan, Medicare and Medicaid payments will be made directly to the health plan. To be a participating provider, CCNH will negotiate a managed care contract with each health plan. This agreement will cover services provided to any resident that elects to participate in the managed care program. CCNH will receive Medicare and Medicaid payments from the health plan.

The timetable for the managed care program is very aggressive. Health plans must respond to the RFP by June 18. The state will select the participating plans by August. The programs will begin marketing in the fall and the program will begin on January 1, 2013. CCNH has been contacted by Health Alliance and Humana.

e. Corporate Compliance

The corporate compliance addendum to the MPA management contract was tabled at the May 24th County Board meeting and sent to the June 12th Finance Committee meeting for further discussion. The questions from the Board members are summarized under three topics: 1) why is corporate compliance not a covered service under the management agreement, 2) has the Nursing Home Operating Board reviewed other options and costs, and 3) can MPA provide an independent audit. These questions and any other questions will be addressed by O'Shaughnessey and Gima at the 6/12 board meeting.

f. Renal Dialysis RFP

Gima led a discussion on the need to develop a renal dialysis proposal that will be presented to the County Board in combination with a renal dialysis RFP. The proposal will include the program overview and the funding requirements, the regulatory/licensure requirements, the process of vendor selection and a draft legal agreement between CCNH and the vendor. No action was taken on the renal dialysis RFP.

8. Next Meeting Date

Monday July 9, 2012, 6 pm.

10. Adjournment

Chair O'Shaughnessey declared meeting adjourned at 8:05 pm.

Respectfully submitted

Scott T. Gima
Recording Secretary

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

Date: July 2, 2012

Re: Management Report

The average daily census for May was 192.3, a small but positive increase in census since hitting a low of 190.7 in March and 191.1 in April. The census increased from 191 at the beginning of the month to a month high of 195 on the 31st. June's census will be much better. The month started off at 196 on 6/1 and 205 on 6/30. The average daily census for June should be around 201. The admission/discharge summary table is still on hold.

May's private pay payer mix was 35 percent, which is unchanged from April. Medicaid increased to 57 percent to 58 percent. There were only 59 conversion days (down from 456 in March and 317 in April), but Medicaid hospice days totaled 196, an increase from 98 in March and 147 in April. The Medicare mix fell from 8 percent in April to 6 percent in May. The Medicare average daily census fell from 14.8 to 12.2 during the same period. Medicare remains well below the 19.4 average for the first four months of the fiscal year. June's Medicare census will be around 13.3, a small increase. The first quarter (Dec 2011 to Feb 2012) payor mix average was 38 percent Private Pay, 53 percent Medicaid, and 10 percent Medicare. Clearly, CCNH's Medicaid and Medicare mix is not where it needs to be but CCNH may be showing the start of a positive movement. I am hopeful that we have hit bottom – only time will tell.

With Medicare and the overall census down again in May, it is no surprise that the financial picture for the month has not changed compared to April. CCNH finished May with a net loss of \$(66)k, which is close to the \$(65)k loss in April and \$(66)k loss in March.

May highlights include:

- Revenues totaled \$1.174 million and was over budget by \$10k. Private pay revenue totaled \$379k, up from \$308k in April. Medicare revenue was up in May despite a drop in Medicare days: 458 in April and 367 in May. Medicare revenue was \$182k in April and \$203k in May. This is due to a larger percentage of higher paying orthopedic residents that we have not seen in March and April. The increase in rehab increased our Medicare per diem. In April, the average was \$415 per Medicare day. In May, the average was \$481 per day, a 16 percent increase. Revenue in March and April was also negatively skewed due to Medicaid conversion days. In May, only 59 days were converted from private pay to Medicaid. Medicare Part B revenue was strong in May at \$53k. The monthly average to date is \$38k.

- May expenses totaled \$1,326,334, which was over budget by \$57k and a \$64k increase from April's expenses totaling \$1,262,276. The budget does not include the new bed tax which adds an average of \$33k per month. The new bed tax was not included in the 2012 budget. There was a large amount of uncertainty that CMS would approve the bed tax. Adjusting for the bed tax expense, the budget overage for the month is \$24k.

The following are the highlights within non-labor expenses. The new bed tax put IPA licensing fees over budget by \$34k. Electric utilities were over by \$8k. Waste disposal & recycling was over by 2k. Maintenance supplies were over budget by \$4k. Nursing home building repair/maintenance was over budget by 5k. Food costs were over budget by \$4k.

In Nursing, expenses were \$14k over budget. Professional services were over budget by 10k. A significant unexpected expense in May was in Medicare medical services, \$22k. These expenses are non-CCNH medical expenses for Medicare Part A residents that CCNH must cover under Medicare rules. The \$22k expense was for cancer radiation therapy services. Contract nursing fell from \$58k in April to \$45k in May. May's contract nursing expense was \$38k under budget.

- Labor expenses totaled \$576k, up from \$532k in April. The increase was driven by nursing - \$343,320 in March, \$368,066 in April and \$394,414 in May, an increase of \$26k. However, these increases have been offset by a drop in agency expenses - \$83k in March, \$58k in April and \$45k in May.

Take a look at the figures in bold type-face as they represent significant changes from prior months. (Figures will not add to 100 percent.) The Medicare revenue percentage fell from 16.9% in April to 16.1 percent in May, a small drop considering days fell by 20 percent. The Medicaid percentage fell from 48.5 percent in April to just below 41 percent in May. Private pay was 30 percent of revenue, up slightly from 28.5 percent in April.

	Feb-12	As Pct of Pt Revenue	Mar-12	As Pct of Pt Revenue	Apr-12	As Pct of Pt Revenue	May-12	As Pct of Pt Revenue
Medicare A	\$246k	22.8%	\$264k	23.6%	\$182k	16.9%	\$203k	16.1%
Medicaid	\$432k	40.1%	\$490k	44%	\$523k	48.5%	\$512k	40.7%
Pvt Pay	\$347	32.5%	\$293k	26.3%	\$308k	28.5%	\$379k	30.1%

Misc Revenue and Property Taxes excluded from calculation

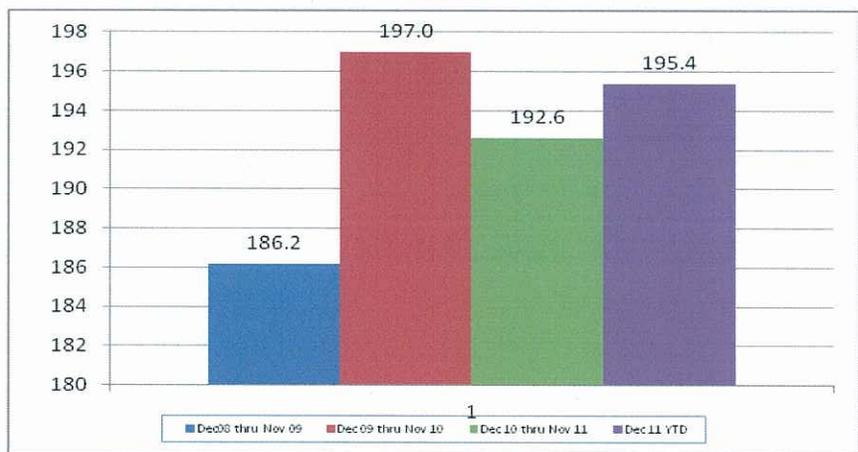
Expenses in May totaled \$1.326 million, up from \$1.262 million in April. Agency costs fell from \$58k in April to \$45k in May.

The May average daily census was 192.3 – a slight increase from 191.1 in April. For fiscal 2010, CCNH experience an ADC of 197; our target was 195. For Fiscal 2011, CCNH dipped to 193. Fiscal 2012 is a repeat of last year, but we are showing signs of a quicker rebound. If June averages 200 or 201, it will compare very favorably to the 190.6 in June 2011.

	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12
ADC	199.7	197.8	194.2	190.7	191.1	192.3
	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11
ADC	195.0	198.8	200.1	189.1	185.7	185.0

The ADC through May 2012 is 195.4, which compares favorably to 2011 (see below chart).

Average Daily Census By Fiscal Year

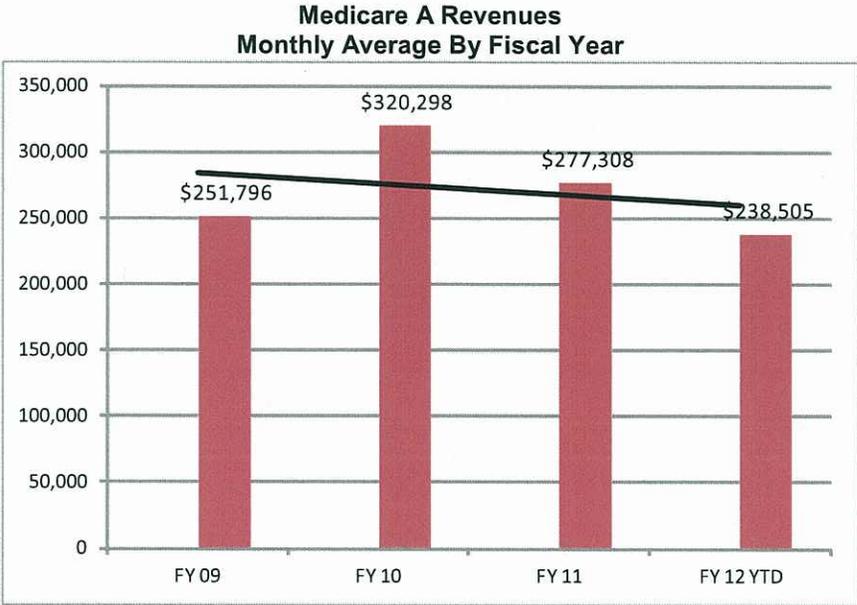


Medicare days were 367 in May for an ADC of 12.2 including the Medicare Advantage days, which do not pay on a par with traditional Medicare. The chart below clearly shows a sharp drop since March.

**Medicare A Resident Days
May 2010 thru May 2012**

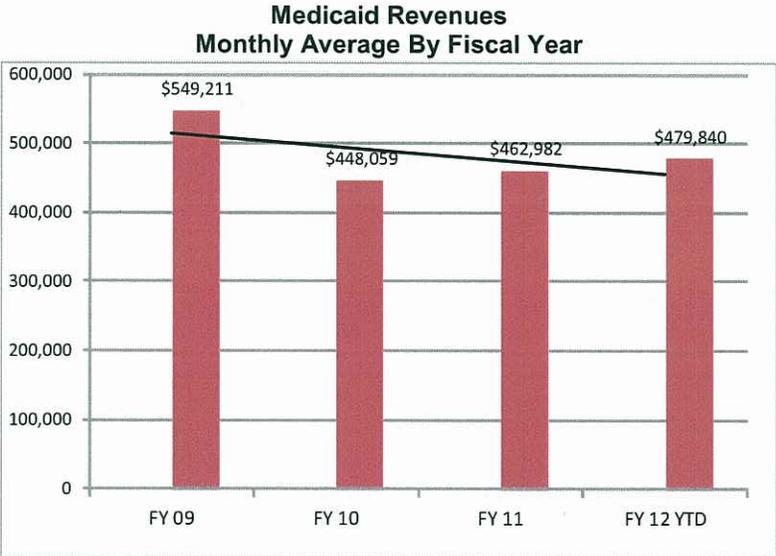


The chart below summarizes the average monthly Medicare revenue since FY2009. 2010 was the banner year, when the average was over \$320k per month with an average per diem of \$457. In 2011, the monthly revenue fell due to a drop in Medicare census despite a per diem of \$539 per day. 2012 numbers are down due to the Medicare rate cuts that started in October 2011 and a census slow down. So far this year, the Medicare per diem is \$438 per day.



Med B revenue totaled \$53k, the highest monthly total since August 2011.

In Fiscal 2012, Medicaid revenues have been under \$500k through March 2012. April hit \$523k and in May, Medicaid revenue totaled \$512k.



The comparative payor mix summary below includes the old table and a new table that compares the payor mix by fiscal year. As has been previously stated, a return to a higher Medicaid percentage of revenue will add financial stress. The old table provided the comparison of this significant change.

**Comparative Payer Mix
CCNH**

	Dec-07 thru June 08	Dec-08 thru Apr-12
Medicaid	62%	52.0%
Medicare	9%	10.2%
Pvt Pay	29%	37.8%
Totals	100%	100%

The new table below also demonstrates a lower Medicaid mix between 2008 and 2010. Since then, the Medicaid mix has been creeping back up, but still well below 2008 levels.

**Comparative Payor Mix
FY 2008, 2009, 2010, 2011 and YTD 2012**

Payor Mix	2008	2009	2010	2011	YTD 2012
Medicaid	57.6%	47.7%	40.0%	42.0%	44.6%
Medicare	18.3%	21.9%	28.6%	25.2%	22.2%
Private Pay	24.0%	30.4%	31.4%	32.8%	33.2%

**Last Five Months w/Property Tax and County
Overhead Allocated Monthly**

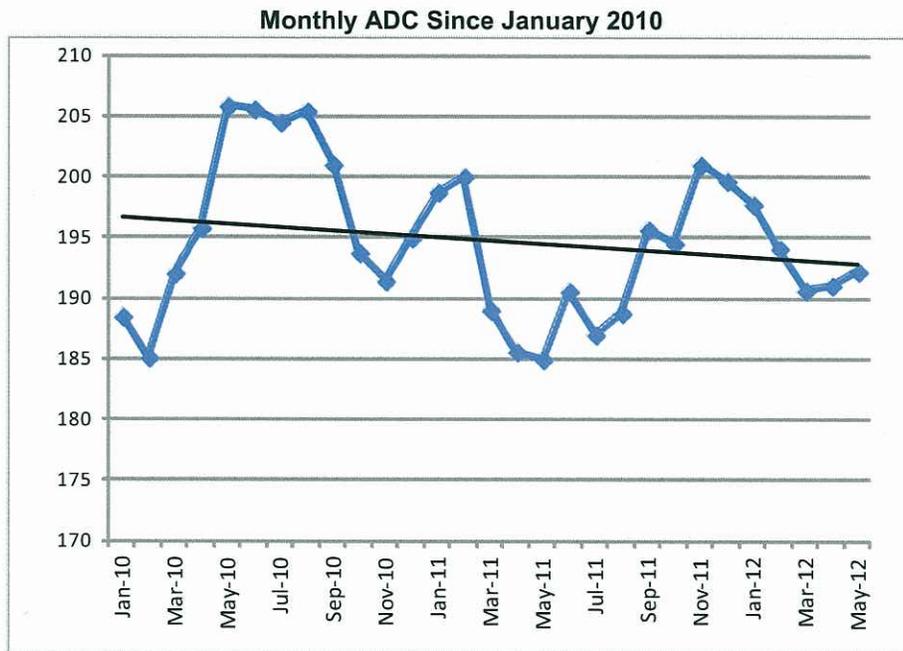
	Jan-12	Feb-12	Mar-12	Apr-12	May-12
Medicare A	\$267,048	\$245,984	\$263,665	\$182,112	\$203,112
Medicare B	\$32,308	\$29,922	\$45,762	\$40,831	\$53,402
Medicaid	\$464,209	\$432,112	\$490,350	\$523,162	\$512,337
Pvt Pay	\$394,211	\$347,185	\$293,488	\$307,746	\$379,109
Adult Day-Private	\$8,120	\$8,930	\$6,912	\$6,280	\$6,560
Adult Day-TXX	\$10,634	\$9,721	\$12,617	\$13,721	\$16,612
Miscellaneous	\$4,109	\$2,991	\$1,666	\$37,648	\$2,910
Property Tax	\$86,119	\$86,119	\$87,840	\$86,147	\$86,023
All Revenues	\$1,266,758	\$1,162,964	\$1,202,300	\$1,197,647	\$1,260,066
All Expenses	\$1,239,820	\$1,178,640	\$1,268,540	\$1,262,276	\$1,326,334
Net Income/(Loss)	\$26,938	\$(15,676)	\$(66,240)	\$(64,629)	\$(66,267)
Census	6133	5,631	5,912	5,734	5,961
Change	(1.0)%	(8.2)%	5.0%	(3.0)%	4%
ADC	197.8	194.2	190.7	191.1	192.3
Change	(0.9)%	(1.9)%	(1.8)%	0.2%	0.6%
FTE	180.3	174	178	188	Not available

May's ending cash balance was \$962,000. Accounts Payable was \$2.03 million in May. Accounts receivable totaled \$4.18 million in May.

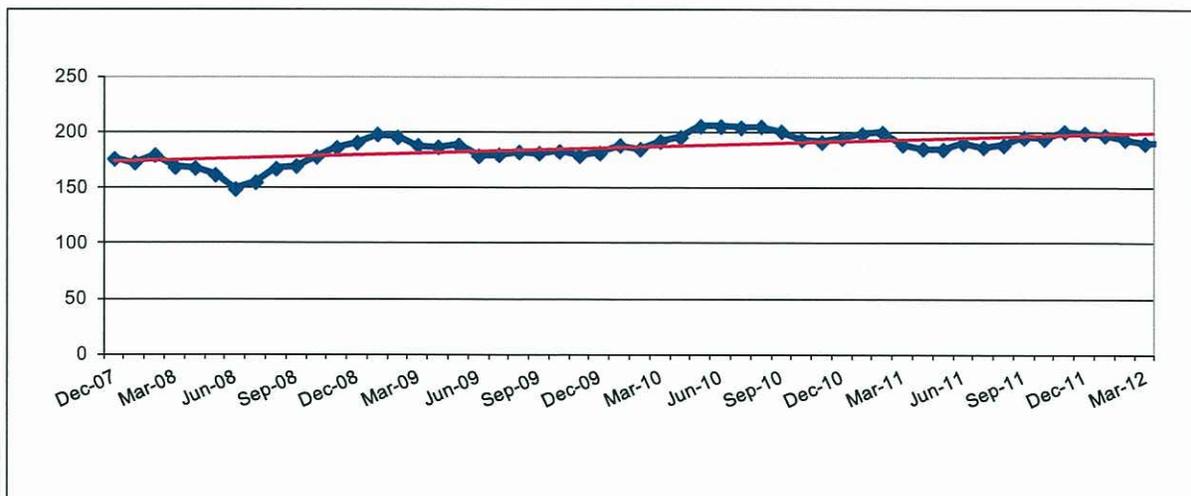
The following graphs provide a comparative statement of position for CCNH through May 2012. The solid line is a trend line for the displayed data and it should appear in red on your computers.

Census

Census continues to receive a lot of attention. Fiscal 2010 ended with an ADC of 196.5 versus our target of 195. The ADC in FY2011 was 193. Fiscal 2012 (Dec-Jan-Feb) got off to a good start. However, census in 2012 census has trailed through March. For the last two month, census has shown positive movement. June should show an average of 201.



ADC by Month



Revenues

In FY 2011, patient care revenue averaged \$1.176 million per month. Through April, the FY 2012 monthly average is \$1.126 million, a drop of \$50k per month or 4.2 percent. The critical factor still is with Medicare revenues. In FY 2011, Medicare averaged \$277k per month. So far this year, the average is \$246k, a drop off of \$32k per month or 11.4 percent.

The weakening of CCNH’s Medicare A volume is a major concern. The Medicare rate cuts (average of 12 percent) that went to effect in October 2011 is a large factor. Medicare census fluctuations add to the problem. When one compares CCNH’s current performance against historical performance, the Medicare drop has been significant and it has had a telling impact on revenues. So, while revenue from patient services is down about 7.4 percent, Medicare A is down over 28 percent.

Revenue From Pt Services By Month

	All (avg)	Medicare (avg)
July 2010 thru Jan 2011	\$1,246,000	\$357,000
Feb 2011 thru May2012	\$1,154,000	\$256,000
Change	\$(92,000)	\$(101,000)
Percent	(7.4)%	(28.3)%

Medicare Average Census Days

Period	Days/month
Dec09-Mar 2010	592
Apr10-Nov 2010	756
Dec10-May 2012	525
Pct Chg(Nov 10 over Mar 12)	(30.6) pct

The table below summarizes the Medicare data by fiscal year. It clearly shows that 2010 was a good Medicare year. In 2012, Medicare volume is better than 2011, but the rate cuts had reduced the overall Medicare revenue.

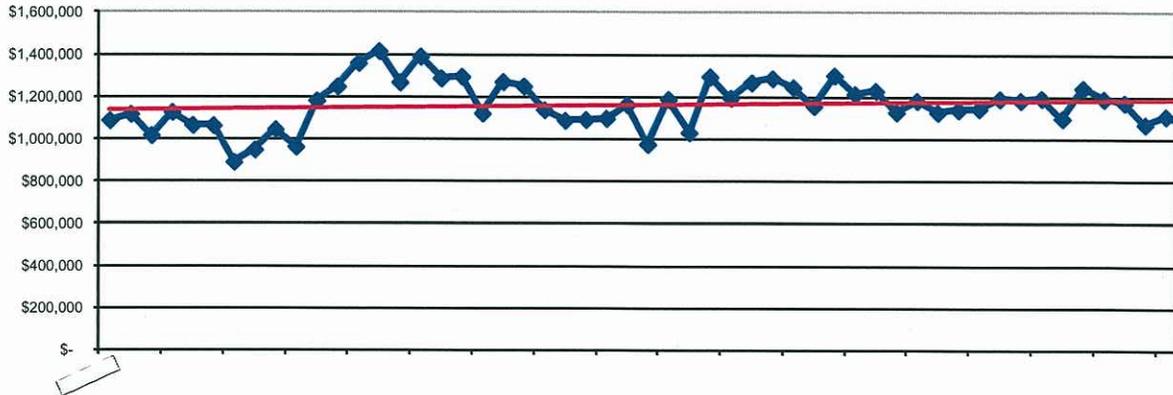
**Medicare Revenue Per Month
FY 2008, 2009, 2010, 2011 and YTD 2012**

	2009	2010	2011	YTD 2012
Revenue Per Month	\$251,796	\$320,298	\$277,308	\$238,505
Days Per Month	595	701	515	545
Revenue Per Day	\$434	\$457	\$539	\$438

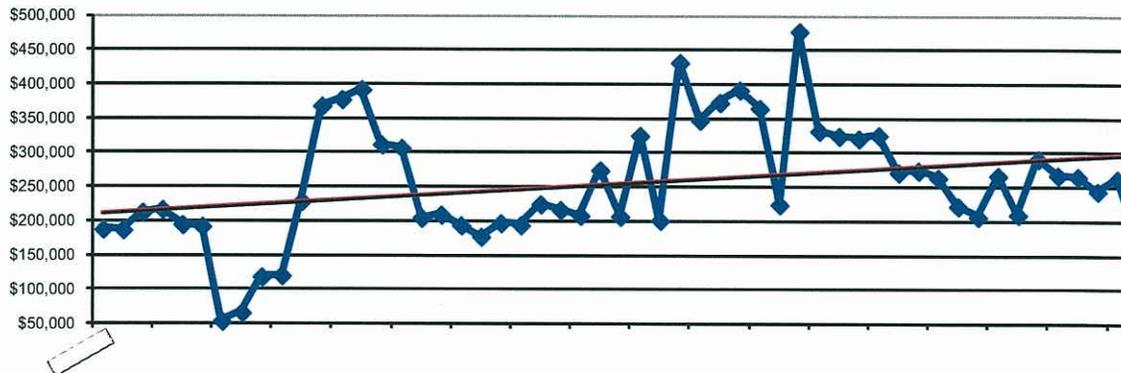
The Medicare per diem is a critical factor in building a better revenue base and we have significant improvements to make in our performance.

For the most part, Medicaid revenues continue to be stable. Medicaid revenues decreased between Oct 2011 and Feb 2012 but have been showing an increase since March. These increases are distorted by retro conversion of 456 Medicaid days in March and 317 Medicaid days in April. As a result, a corresponding drop of private pay days was seen in March and April.

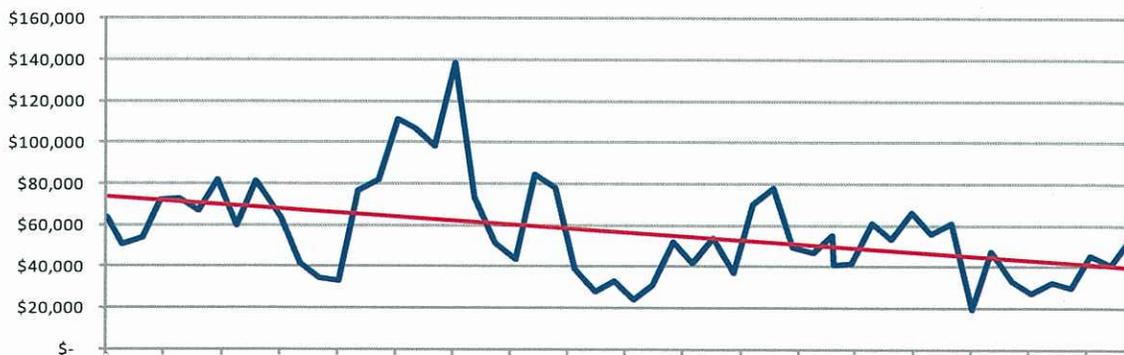
Revenue from Patient Services by Month



Medicare A Revenues by Month



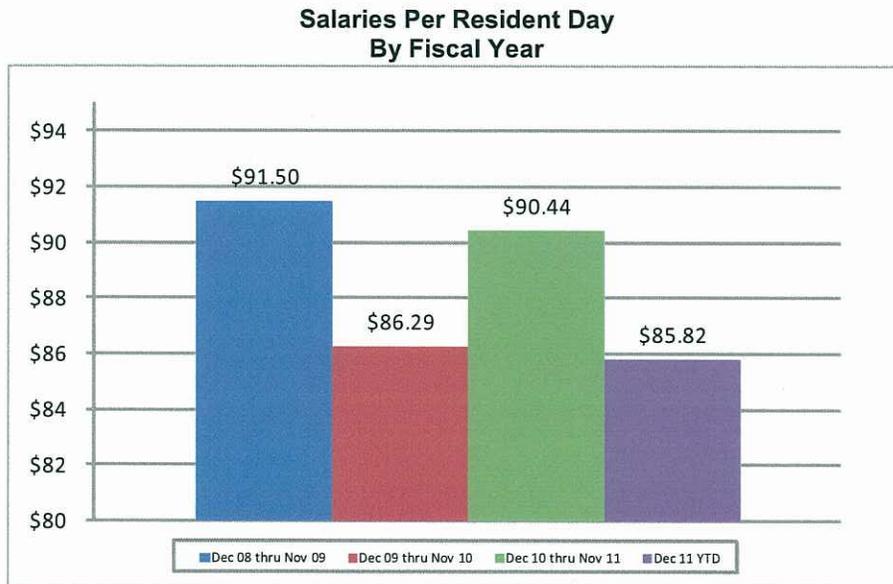
Medicare B Revenues by Month



Salaries continue to be our biggest cost. Graphically, the salary relationship is presented below.



Salaries per resident day averaged \$84 per day from December 2011 through March 2012. In April the costs averaged \$93 and increased again to \$97 per day in May. However, these increases have been offset by the reduction in agency in the same months. Nonetheless, we will be looking at the cost increase for any other factors driving the increase.



The last graph, below, compares salaries to agency, and there has been a big improvement in containing outside staffing costs. Despite a few tumbles here and there, CCNH staffing controls are usually effective.

**CCNH Salaries Per Resident Day vs Agency Expense
May 2010 thru May 2012**



Summary

Bad news - Medicare remains low. Good news – census looks to be rebounding.

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: July 2, 2012

Re: Cash Position
Sources & Uses of Anticipated Funds

Attached are several exhibits showing CCNH's cash position as of May 31, 2012.

Medicaid payments remain 2 to 3 months in arrears. We are now in July, the start of the new State fiscal year. To date, no word from Springfield on changes to the payment cycle.

May's ending cash balance was \$962,000; a \$306k decrease from April's ending balance of \$1,268,000. In May, CCNH made a \$254k payment to the County – a first installment payment for the \$878k property tax anticipation distribution that was made in December 2011. Accounts Payable fell from \$2.27 million in April to \$2.03 million in May. Accounts receivable fell from \$4.29 million in April to \$4.18 million in May.

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
6 Months
November 30, 2011 through May 31, 2012

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ (152,311)
Depreciation Expense	364,579
(Incr.)/Decr. in Accounts Receivable	1,762,782
(Incr.)/Decr. in Prepaid Expenses	(126,892)
(Incr.)/Decr. in Inventory	-
(Incr.)/Decr. in Patient Trust	546
Incr./(Decr.) in Accounts Payable	(1,660,221)
Incr./(Decr.) in Salaries and Wages Payable	(174,162)
Incr./(Decr.) in Interest Payable	(3,403)
Incr./(Decr.) in Accrued Com. Absences	53,423
Incr./(Decr.) in Other Liabilities	(690)
	<hr/>
Net Cash Provided by Operating Activities:	63,651

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(12,412)
Improvements	-
	<hr/>
Net Cash Provided by Investing Activities	(12,412)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	623,961
(Decrease) in Bonds Payable	(165,000)
(Decrease) in Equity Adjustment	-
	<hr/>
Net Cash Provided by Financing Activities:	458,961

Total Cash Flow	510,200
Beginning Cash - 11/30/2011	451,613
	<hr/>
ENDING CASH - 5/31/2012	\$ 961,813
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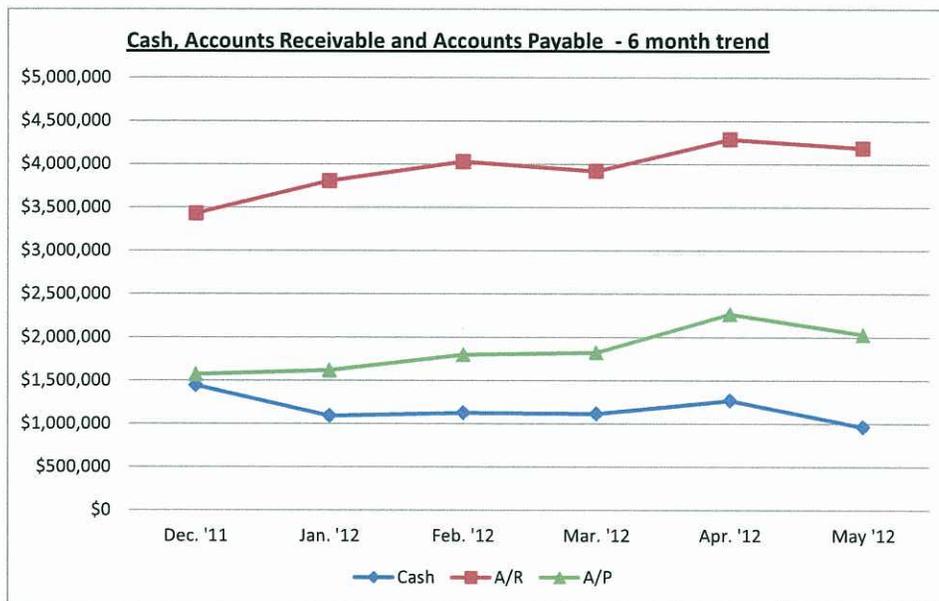
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
December 31, 2011 through May 31, 2012

	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>	<u>Mar. '12</u>	<u>Apr. '12</u>	<u>May '12</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 25,266	\$ 26,937	\$ (15,677)	\$ (66,242)	\$ (64,629)	\$ (66,268)
Depreciation Expense	60,297	61,222	60,774	60,762	60,762	60,762
(Incr.)/Decr. in Accounts Receivable	2,518,551	(375,515)	(224,615)	110,833	(368,380)	102,207
(Incr.)/Decr. in Prepaid Expenses	(165,564)	10,400	467	7,301	13,032	13,033
(Incr.)/Decr. in Inventory	-	4,129	-	-	-	-
(Incr.)/Decr. in Patient Trust	430	(698)	(1,353)	611	416	1,140
Incr./(Decr.) in Accounts Payable	(2,116,710)	46,630	181,731	24,706	443,831	(236,338)
Incr./(Decr.) in Salaries and Wages Payable	(229,484)	88,553	15,778	(175,625)	51,198	67,242
Incr./(Decr.) in Interest Payable	11,425	(60,529)	11,485	11,365	11,426	11,425
Incr./(Decr.) in Accrued Com. Absences	9,605	10,844	7,621	23,024	5,473	(3,371)
Incr./(Decr.) in Other Liabilities	(430)	698	11,415	(8,028)	(561)	(1,139)
Net Cash Provided (Used) by Operating Activities	<u>113,386</u>	<u>(187,329)</u>	<u>47,626</u>	<u>(11,293)</u>	<u>152,568</u>	<u>(51,307)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	-	-	(12,412)	-	-	-
Improvements	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>(12,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Increase in Tax Anticipation Note	878,417	-	-	-	-	(254,456)
Incr./(Decr.) in Bonds Payable	-	(165,000)	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>878,417</u>	<u>(165,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(254,456)</u>
Total Cash Flow	<u>991,803</u>	<u>(352,329)</u>	<u>35,214</u>	<u>(11,293)</u>	<u>152,568</u>	<u>(305,763)</u>
Beginning Cash Balance (Prior Month's)	451,613	1,443,416	1,091,087	1,126,301	1,115,008	1,267,576
MONTH ENDING CASH BALANCE	<u>\$ 1,443,416</u>	<u>\$ 1,091,087</u>	<u>\$ 1,126,301</u>	<u>\$ 1,115,008</u>	<u>\$ 1,267,576</u>	<u>\$ 961,813</u>

**Champaign County Nursing Home
December 31, 2011 through May 31, 2012**

Key Balance Sheet Items Charted Below:

	<u>Dec. '11</u>	<u>Jan. '12</u>	<u>Feb. '12</u>	<u>Mar. '12</u>	<u>Apr. '12</u>	<u>May '12</u>
Cash	1,443,116	1,091,087	1,126,301	1,115,008	1,267,576	961,813
A/R	3,429,242	3,804,757	4,029,372	3,918,539	4,286,919	4,184,712
A/P	1,569,882	1,616,512	1,798,243	1,822,949	2,266,780	2,030,442



To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: July 2, 2012

Re: Management Update

This is the forty-seventh in a series of updates designed to keep you current on developments at CCNH.

Census: For the first quarter of fiscal 2012, census averaged 197.3. Our preferred level is 195 while the budget is 190. March census was 190.7, April averaged 191.1 and May was 192.3. This is similar to last year, but this year, we are seeing a quicker reversal of overall census. The June ADC should be around 201.

The March payor mix was 54 percent Medicaid, 35 percent Pvt Pay, 11 percent Medicare. In prior months, Private Pay had been running strong, but that changed in March when CCNH had 456 conversion days. As a result, Private Pay dropped and Medicaid jumped to 54 percent. In April the mix was 57 percent Medicaid, 35 percent Pvt Pay and 8 percent Medicare. 317 conversion days took place in April. In May, the mix looked like this: Medicaid, 58 percent, Private Pay, 35 percent, Medicare, 6 percent. Clearly, Medicaid is up and Medicare is down.

Operations: May showed a loss of \$(66)k. Obviously, financial performance continues to be subpar. The combination of low occupancy and low Medicare census continue to be the big issues. June will show a much stronger census. Medicare in June will be around 13, slightly better than May, but still lagging below the 19 average seen in the first quarter.

On the expense side, agency costs have nose dived in April and May. At the same time, nursing salaries have jumped. There may be a correlation, but the increase in nursing salaries was significant and is worth a look. Maintenance costs are up so far this year. Our new Maintenance Director that was hired back in late 2011 is finding repair projects that were never completed. Energy costs are a big issue and we are working on rebalancing the chiller water temperature to reduce electrical costs. Work on the boiler controller is being done to improve the energy efficiency of the 4 boiler system. Equipment is coming out of their warranty coverage, which means maintenance costs will increase.

Once again, there are no new developments on short-term financing. We continue to have conversations.

Currently, Medicaid payments continue to be two months in arrears. But the new state fiscal year has started. No word from the state on any changes to the payment cycle. As I stated last month, we remain in limbo on this issue.

2013 Budget: It is that time of the year - the 2013 budget process begins. Attached is the budget schedule. The budget will be placed on the August 13th Operating Board Agenda for approval. The budget will be completed the week of July 23, at which time it will be reviewed by Deb Busey. The budget will then be distributed to the Operating Board for review prior to the August 13th meeting.

Corporate Compliance: The compliance program addendum to the MPA management contract was tabled at the June 12th County Board Finance Committee meeting. The item will be discussed at the August County Finance Committee meeting. Two issues were voiced. First, the March 23, 2013 corporate compliance mandate is a provision of the Affordable Care Act (ACA). Second, the Board asked for compliance pricing from other consultants. This will be undertaken by Mary Ellen and Deb Busey prior the August Board meeting.

County Board Referendums: The County Board will soon begin public discussion of two potential referendums that will be put on the November ballot. The first referendum would ask for voter approval for the County to be able to increase the nursing home property tax levy to a ten cent maximum from its current level of three cents per \$100 of assessed value. The second referendum would ask for the ability to lease or sell the nursing home if the tax levy increase is not approved. The referendums are being put forth as a bipartisan action by the County Board that will give themselves flexibility to address the future of the nursing at a time when there is time to discuss the options and not at the 11th hour. The County Board has requested that the Operating Board take action on this matter.

Employees: The absences and unscheduled absences statistics was not available.

As always, give me a call (314-434-4227, x12) or contact me via e-mail if you have questions or want to discuss anything.

05/31/12

Champaign County Nursing Home
Historical Statement of Operations

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Description	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Operating Income													
Miscellaneous Revenue	399	181	2,296	38,668	3,713	21,022	375	3,692	2,321	1,666	4,919	2,438	81,690
Medicare A Revenue	265,250	223,613	208,260	268,336	211,478	296,258	269,111	267,048	245,984	263,665	182,112	203,112	2,904,226
Medicare B Revenue	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	40,831	53,402	513,418
Medicaid Revenue	415,772	500,794	533,505	526,081	535,725	799,670	456,867	464,209	432,112	490,350	523,162	512,337	6,190,583
Private Pay Revenue	377,529	306,569	271,953	275,440	285,680	380,886	418,380	394,211	347,185	293,498	307,746	379,109	4,038,177
Adult Day Care Revenue	22,632	21,330	25,656	21,583	21,201	71,220	22,015	18,754	18,650	19,528	20,001	23,172	305,743
Total Income	1,147,754	1,108,362	1,102,962	1,149,645	1,105,432	1,602,275	1,194,190	1,180,222	1,076,174	1,114,458	1,078,772	1,173,571	14,033,837
Operating Expenses													
Administration	385,311	201,814	250,898	271,623	247,521	238,438	215,649	198,794	218,922	215,254	253,989	255,685	2,951,900
Environmental Services	94,829	102,754	89,373	90,389	78,148	83,514	85,773	100,060	93,148	96,940	98,505	101,913	1,115,348
Laundry	14,953	13,726	15,589	15,917	14,152	16,489	17,601	18,782	17,046	15,521	16,042	15,967	191,785
Maintenance	36,327	16,611	21,988	16,496	12,836	35,310	21,463	23,796	26,929	20,012	25,639	29,874	287,183
Nursing Services	480,961	495,632	483,899	503,611	467,080	564,034	549,896	528,774	483,858	544,242	526,834	554,103	6,182,724
Activities	17,201	13,998	16,152	18,197	19,242	20,250	20,646	23,692	20,369	22,600	20,833	20,486	233,667
Social Services	19,823	14,171	16,180	15,891	16,425	16,047	17,557	18,506	18,075	19,364	16,609	20,376	209,023
Physical Therapy	40,492	40,096	40,994	41,741	36,656	38,731	36,697	36,566	37,057	39,067	39,759	47,638	477,492
Occupational Therapy	46,849	36,187	35,173	37,851	34,082	32,637	32,256	36,000	34,238	35,064	33,311	35,218	430,866
Speech Therapy	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	9,617	9,350	168,174
Food Services	105,055	109,900	111,845	109,871	100,263	128,948	111,091	106,942	104,281	118,169	107,616	112,445	1,326,425
Barber & Beauty	6,551	5,774	6,428	6,139	5,702	6,731	6,539	7,379	6,642	7,236	6,049	6,900	78,069
Adult Day Care	21,088	20,925	17,649	15,579	13,335	16,501	16,587	21,076	18,994	20,327	20,992	23,910	226,963
Alzheimers and Related Disorders	102,561	129,304	109,894	109,476	115,781	107,020	101,026	109,076	90,814	102,244	86,580	92,469	1,256,245
Total Expenses	1,390,042	1,219,309	1,235,012	1,272,828	1,178,625	1,316,957	1,247,479	1,239,820	1,178,640	1,266,540	1,262,276	1,326,334	15,135,862
Net Operating Income	(242,288)	(110,947)	(132,030)	(123,183)	(73,193)	285,317	(53,289)	(59,599)	(102,466)	(154,082)	(183,504)	(152,763)	(1,102,028)
NonOperating Income													
Local Taxes	82,997	82,997	83,157	82,997	82,997	91,594	86,990	86,119	86,119	86,187	86,147	86,023	1,024,324
Miscellaneous NI Revenue	1,083	88	36	927	208	1,001,322	737	417	670	1,654	32,726	472	1,040,342
Total NonOperating Income	84,080	83,085	83,193	83,924	83,205	1,092,916	87,727	86,536	86,789	87,840	118,875	86,496	2,064,666
Net Income (Loss)	(158,208)	(27,861)	(48,837)	(39,259)	10,013	1,378,234	34,438	26,937	(15,677)	(66,242)	(64,629)	(66,267)	962,641

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Champaign County Nursing Home													1
Historical Statement of Operations													
05/31/12													
Description	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement	354	162	357	498	447	768	417	138	946	594	477	591	5,749
Late Charge, NSF Check Charge	35	19	1,936	3,150	3,266	2,628	(69)	3,236	(386)	541	3,010	1,637	19,003
Other Miscellaneous Revenue	10		2	35,020		17,626	27	318	1,761	531	1,432	210	56,938
Total Miscellaneous Revenue	399	181	2,296	38,668	3,713	21,022	375	3,692	2,321	1,666	4,919	2,438	81,690
Medicare A Revenue													
Medicare A	194,621	154,636	130,531	224,281	171,728	200,777	203,635	220,897	208,444	182,809	144,263	150,371	2,186,993
ARD - Medicare A	11,997	24,353	21,001	13,864	7,884	366	16,726	11,075	26,113	21,571	4,564		159,515
NH Pt_Care - Medicare Advantage/ H	58,633	44,625	58,978	44,056	25,886	87,597	65,109	29,424	26,465	54,742	11,402	48,176	555,093
ARD_Pt Care - Medicare Advantage/			(2,250)								4,875		2,625
Total Medicare A Revenue	265,250	223,613	208,260	268,336	211,478	296,258	269,111	267,048	245,984	263,665	182,112	203,112	2,904,226
Medicare B Revenue													
Medicare B	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	40,831	53,402	513,416
Total Medicare B Revenue	66,172	55,875	61,313	19,537	47,635	33,219	27,443	32,308	29,922	45,762	40,831	53,402	513,416
Medicaid Revenue													
Medicaid Title XIX (IDHFS)	290,868	353,242	342,212	353,399	363,284	647,134	306,511	302,179	288,543	318,981	360,936	348,187	4,275,475
ARD - Medicaid Title XIX (IDHFS)	121,470	144,004	174,008	165,814	163,284	140,389	142,228	153,644	133,641	160,121	143,567	141,715	1,783,882
Patient Care-Hospice			13,736	3,434	5,609	6,882	4,235	4,609	6,609	7,700	12,592	9,959	75,365
ARD Patient Care - Hospice	3,434	3,549	3,549	3,434	3,549	5,266	3,892	3,778	3,320	3,549	6,067	12,477	55,881
Total Medicaid Revenue	415,772	500,794	533,505	526,061	535,725	799,670	456,607	464,209	432,112	490,350	523,162	512,337	6,190,583
Private Pay Revenue													
VA-Veterans Nursing Home Care	3,467	8,018	6,718	6,501	7,368	6,486	6,718	7,368	12,569	14,520	13,653	13,436	106,823
ARD - VA - Veterans Care	5,851	6,718	6,718	6,501	6,718	6,501	8,452	8,895					58,345
Nursing Home Patient Care - Private	259,566	197,502	210,726	203,084	191,101	262,986	287,531	285,390	245,293	232,772	205,854	263,659	2,845,466
Nursing Home Beauty Shop Revenue	4,238	3,182	4,137	3,770	3,518	3,992	3,451	3,903	3,617	3,656	3,484	3,836	44,782
Medical Supplies Revenue	4,182	5,715	5,576	6,231	10,425	10,202	6,743	7,798	3,441	5,093	5,007	4,823	75,215
Patient Transportation Charges	1,076	(321)	1,791	2,558	254	1,492	944	1,637	2,703	2,003	886	1,391	16,415
ARD Patient Care- Private Pay	99,168	85,755	36,288	46,793	66,296	89,226	104,542	79,231	79,562	35,444	78,862	91,963	893,131
Total Private Pay Revenue	377,529	306,569	271,953	275,440	285,660	380,886	418,380	394,211	347,185	293,488	307,746	379,109	4,038,177
Adult Day Care Revenue													
DOT-FTA-CAP Assists/Elderly						41,728							41,728
VA-Veterans Adult Daycare	2,431	2,244	2,573	2,271	2,271	1,902	1,899	2,810	2,659	3,269	3,198	3,212	30,840
IDOT - Consol Vehicle Procurement						10,432							10,432
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**Champaign County Nursing Home
Historical Statement of Operations**

05/31/12

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Description	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
IL Department Of Aging-Day Care Gra	16,902	15,267	17,338	14,191	13,586	11,266	14,065	10,634	9,721	12,617	13,721	16,612	165,919
Adult Day Care Charges-Private Pay	3,300	3,819	5,745	5,121	5,343	5,892	6,051	5,310	6,371	3,643	3,082	3,348	57,024
Total Adult Day Care Revenue	22,632	21,330	25,656	21,583	21,201	71,220	22,015	18,754	18,650	19,528	20,001	23,172	305,743
Total Income	1,147,754	1,108,362	1,102,982	1,149,645	1,105,432	1,602,275	1,194,190	1,180,222	1,076,174	1,114,458	1,078,772	1,173,571	14,033,837

Operating Expenses

Administration

Reg. Full-Time Employees	27,107	24,679	30,323	28,573	27,850	29,469	28,550	31,149	28,688	29,177	28,724	29,943	344,231
Temp. Salaries & Wages	635	936	1,264	756	771	1,699	1,474	782	621	971	562	955	11,426
Per Diem	180	225	225	180	180	180	135	180	180	315	159	274	2,413
Overtime	383	348	8	228	22	347		251	11	16	8	329	1,952
TOPS - Balances	(3,286)	(1,753)	(751)	963	164	409	1,345	1,083	1,755	1,698	(98)	1,327	2,857
TOPS - FICA	(251)	(134)	(57)	74	13	31	103	83	134	130	(8)	102	219
Social Security - Employer	2,012	1,932	2,284	2,134	2,182	2,196	2,315	2,169	2,064	2,197	2,122	2,265	25,873
IMRF - Employer Cost	2,653	2,495	2,953	2,807	2,648	2,789	2,914	2,751	2,637	2,763	2,723	2,862	32,996
Workers' Compensation Insurance	1,409	1,297	1,599	1,484	1,525	1,383	1,685	1,791	1,570	1,669	1,620	1,710	18,743
Unemployment Insurance	361	246	278	219	158	(41)	821	2,397	395	1,281	711	600	7,425
Employee Health/Life Insurance	4,870	4,117	4,617	4,117	4,117	4,620	3,660	4,195	4,195	4,871	4,739	4,739	52,859
IMRF - Early Retirement Obligation	6,336	3,475	3,475	3,475	3,475	335	3,475	3,475	3,475	3,475	3,475	3,475	41,425
Employee Development/Recognition	351	43	51	70	87	84	193	90	34	49	26	525	1,601
Employee Physicals/Lab	3,383	1,300	4,197	2,332	2,660	3,003	3,188	1,119	2,006	1,744	1,745	1,615	28,293
Stationary & Printing			276	552		710			1,701		99		3,339
Books, Periodicals & Manuals						67	69						136
Copier Supplies	659	1,265	153	776	534	922	1,066	582	893	636	602	674	8,761
Postage, UPS, Federal Express	500	567	502	789	457	315	308	956	808	804	386	421	6,813
Operational Supplies	3,750	2,581	1,433	2,337	719	2,829	3,337	1,511	2,125	3,518	1,058	1,128	26,325
Audit & Accounting Fees	3,625	3,625	3,625	14,982	3,625	(8,721)	3,625	3,625	3,625	3,625	3,625	3,625	42,510
Architect Fees									3,082				3,082
Attorney Fees	15,935	16,319	12,390	8,525	6,250	8,253	3,233	8,117	13,878	7,998	4,450	5,287	110,635
Professional Services	40,259	13,843	43,992	30,830	56,243	38,679	37,755	35,045	34,936	33,237	38,582	32,856	436,254
Job Required Travel Expense	348	168	221	148	571	662	46	479	(45)	249	123	129	3,099
Insurance	20,497	24,269	19,449	14,628	33,067	(46)	10,731	10,731	14,508	10,241	20,731	24,731	203,538
Property Loss & Liability Claims	150,000	15			181			2,671	(76)	38		227	153,056
Computer Services	2,697	1,947	1,947	2,687	3,188	5,120	8,264	3,230	3,222	4,008	2,939	3,309	42,569
Telephone Services	1,480	1,473	1,550	1,418	1,487	1,379	1,513	1,430	1,487	664	2,011	1,585	17,477
Automobile Maintenance								290					290
Equipment Maintenance						3,237							3,237
Legal Notices, Advertising	9,273	7,162	8,627	4,621	6,000	6,315	3,875	4,071	2,194	6,278	3,467	3,428	65,308
Photocopy Services	760	760	760	760	761	1,541		1,005	1,041	1,041	1,041	1,041	10,510
Public Relations			35	24	8	141					23		232
Dues & Licenses					225	2,090	1,625		(175)	1,925	1,625	1,625	8,940

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Champaign County Nursing Home													3
Historical Statement of Operations													
05/31/12	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Conferences & Training	80		99	546	139	524				1,267		1,047	3,701
Finance Charges, Bank Fees	675	2,246	2,321	2,321	2,246	37,920	4,944	(12,792)	2,711	1,981	3,128	1,803	49,504
Cable/Satellite TV Expense	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,472	2,472	2,472	2,472	28,920
iPA Licensing Fee	10,935	11,300	11,300	10,935	11,300	10,936	11,300	11,300	10,571	11,300	43,082	45,219	199,474
Fines & Penalties			12,500	52,440						1,430	5,850		72,220
Furnishings, Office Equipment													
Depreciation Expense	60,154	60,685	60,297	60,297	60,297	65,287	60,297	61,222	60,774	60,762	60,762	60,762	731,596
Transfers to General Corporate Fund	213	13	3,825			(2,600)							1,450
Interest-Tax Anticipation Notes Payabl	2,958		760	213								2,173	6,104
Interest- Bonds Payable	11,992	11,992	11,992	11,992	11,992	11,992	11,425	11,425	11,425	11,425	11,425	11,425	140,506
Total Administration	385,311	201,814	250,898	271,623	247,521	236,438	215,649	198,794	218,922	215,254	253,989	255,686	2,951,900
Environmental Services													
Reg. Full-Time Employees	29,860	37,262	31,422	29,224	27,943	28,779	27,673	30,394	30,130	31,531	30,744	31,471	366,434
Overtime	956	1,098	111	751	75	2,365	826	2,394	38			1,207	9,820
TOPS - Balances	(2,480)	(12,954)	879	(260)	(1,888)	315	942	521	929	2,329	1,174	1,673	(8,820)
TOPS- FICA	(190)	(991)	67	(20)	(144)	24	72	40	71	178	90	128	(675)
Social Security - Employer	2,320	2,957	2,351	2,272	2,228	2,250	2,396	2,073	2,276	2,380	2,292	2,416	28,212
IMRF - Employer Cost	3,157	4,024	3,200	3,092	3,032	3,043	3,163	2,735	2,999	3,133	3,016	3,180	37,773
Workers' Compensation Insurance	1,542	2,041	1,565	1,479	1,484	1,283	1,629	1,552	1,566	1,744	1,700	1,740	19,425
Unemployment Insurance	881	991	440	331	228	75	373	2,889	540	1,872	1,454	1,415	11,390
Employee Health/Life Insurance	5,572	4,822	4,287	4,324	4,280	5,278	5,454	5,996	6,543	6,725	7,087	7,604	67,973
Operational Supplies	4,446	5,304	6,254	5,516	3,860	7,164	4,729	4,312	5,502	4,141	5,177	4,326	60,731
Gas Service	14,267	14,693	2,060	7,007	7,776	16,899	9,541	16,395	13,385	8,570	11,429	11,624	133,635
Electric Service	25,669	35,083	27,704	25,358	20,506	9,295	17,546	20,871	18,949	23,096	23,953	25,634	273,664
Water Service	2,285	2,098	2,269	2,161	2,181	2,152	2,308	2,476	2,273	2,233	2,165	2,250	26,852
Pest Control Service	468	484	482	468	468	468	468	468	468	468	954	468	6,129
Waste Disposal & Recycling	4,461	4,195	4,785	7,067	4,570	2,558	7,113	5,247	6,446	5,745	5,735	5,119	62,043
Equipment Rentals	258	258	258	258	258	258	258	258	258	258	258	258	3,096
Sewer Service & Tax	1,357	1,399	1,237	1,362	1,291	1,308	1,284	1,437	1,573	2,738	1,278	1,400	17,666
Total Environmental Services	94,829	102,754	89,373	90,389	78,148	83,514	85,773	100,060	93,148	96,940	98,505	101,913	1,115,348
Laundry													
Reg. Full-Time Employees	8,282	8,375	8,133	8,546	8,994	9,783	9,354	9,723	8,728	8,410	9,035	8,711	106,054
Overtime	368	279		297	15	632	250	748			5	381	2,952
TOPS Balances	(296)	(480)	445	443	(474)	420	574	722	313	1,025	196	183	3,073
TOPS - FICA	(23)	(37)	34	34	(56)	32	44	55	24	78	15	14	235
Social Security - Employer	649	656	611	666	719	745	797	665	652	627	675	677	8,138
IMRF - Employer Cost	864	893	831	966	978	1,007	1,052	877	858	825	889	891	10,891
Workers' Compensation Insurance	436	424	412	432	482	431	540	510	483	465	500	482	5,597
Unemployment Insurance	270	205	17	39	74	(52)	57	891	218	451	477	428	3,075
Employee Health/Life Insurance	1,576	1,576	1,574	1,574	1,574	1,574	1,612	1,612	1,612	1,662	1,612	1,612	19,170

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Champaign County Nursing Home
Historical Statement of Operations

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Description	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Laundry Supplies	1,128	658	2,343	1,646	658	1,571	1,304	1,860	2,315	1,170	1,323	1,545	17,519
Linen & Bedding	1,700	1,177	1,189	1,333	1,168	346	2,017	1,118	1,843	809	1,314	1,065	15,080
Total Laundry	14,953	13,726	15,589	15,917	14,152	16,489	17,601	18,782	17,046	15,521	16,042	15,867	191,785
Maintenance													
Reg. Full-Time Employees	5,581	4,381	5,202	5,223	3,489	5,768	3,155	3,536	3,315	4,242	4,904	5,237	54,033
Overtime		20	287	73	122	(2,451)			4		4	148	(1,794)
TOPS - Balances	76	(229)	393	41	(2,591)	20	35	(427)	50	796	415	456	(965)
TOPS - FICA	6	(18)	30	3	(198)	1	3	(33)	4	61	32	35	(74)
Social Security - Employer	381	314	371	358	261	243	262	236	254	323	372	408	3,785
IMRF - Employer Cost	518	428	505	488	356	329	348	312	334	426	490	537	5,069
Workers' Compensation Insurance	282	222	263	264	181	155	186	182	183	235	271	290	2,714
Unemployment Insurance	190	167	98	54	44	(39)	64	386	14	228	264	272	1,722
Employee Health/Life Insurance	537	537	537	537	537	5	5	3	3	3	5	5	2,712
Gasoline & Oil	44		1,000	(1,000)					7				117
Ground Supplies		26						138					164
Maintenance Supplies	5,405	4,778	4,937	2,950	3,308	2,044	479	10,720	4,530	3,674	6,017	7,346	56,189
Professional Services									123				123
Automobile Maintenance	1,456	69	236	403	109	1,337	752	163	520	931	482	560	7,017
Equipment Maintenance	1,251	905	4,121	651	896	833	1,375	769	385	676	4,439	2,804	19,105
Equipment Rentals						(241)		(241)					(481)
Nursing Home Building Repair/Mainte	7,211	5,010	4,008	6,054	1,615	43,862	9,409	4,330	14,903	9,295	7,512	10,795	124,003
Conferences & Training										486		959	1,445
Landscaping Services	200											24	224
Parking Lot/Sidewalk Maintenance				397		1,342		2,010	2,300	1,134	267		7,450
Nursing Home Building Construction/I	13,191				4,707	(17,898)	5,390	1,731		(2,496)			4,625
Total Maintenance	36,327	16,611	21,988	16,496	12,836	35,310	21,463	23,796	26,929	20,012	25,539	29,874	287,183
Nursing Services													
Reg. Full-Time Employees	126,277	70,453	91,507	80,422	71,135	102,038	107,956	109,564	108,259	110,704	110,697	113,272	1,202,283
Reg. Part-Time Employees	4,657	6,577	4,662	3,274	4,363	4,147	3,394	3,862	2,632	2,625	2,678	2,106	44,977
Temp. Salaries & Wages	23,698	43,951	33,544	39,678	35,928	39,244	36,975	33,071	22,415	19,317	21,600	31,655	381,077
Overtime	38,162	53,061	37,616	38,284	45,339	51,894	44,881	58,167	20,766	28,825	36,344	50,153	503,493
TOPS - Balances	1,105	8,267	(943)	(277)	3,395	2,861	4,690	3,797	2,209	7,981	3,671	(331)	36,425
No Benefit Full-Time Employees	62,538	96,316	93,398	87,222	68,973	90,428	83,001	73,743	74,213	84,010	103,593	93,197	1,010,634
No Benefit Part-Time Employees	19,822	31,146	26,126	23,409	22,926	30,906	26,818	26,705	25,143	30,485	35,354	37,934	336,775
TOPS - FICA	85	632	(72)	(21)	260	219	359	290	169	611	281	(25)	2,786
Social Security - Employer	20,805	22,964	21,753	20,642	20,021	23,081	24,325	21,464	18,897	20,790	23,398	24,950	263,082
IMRF - Employer Cost	25,397	26,550	25,735	23,639	22,530	27,065	28,011	24,649	22,575	25,309	27,718	28,814	307,992
Workers' Compensation Insurance	12,414	12,673	12,610	11,143	11,760	12,008	14,175	14,174	12,716	13,667	15,148	15,404	157,892
Unemployment Insurance	4,535	4,489	3,448	2,849	2,581	5,588	11,912	26,378	(4,671)	11,991	9,789	8,709	89,598
Employee Health/Life Insurance	13,244	13,520	13,739	12,146	11,646	12,259	13,321	14,377	16,135	16,947	17,068	16,532	170,933

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Champaign County Nursing Home													5
Historical Statement of Operations													
05/31/12	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Description													
Books, Periodicals & Manuals	50		504		139							381	1,074
Stocked Drugs	1,178	1,637	2,462	4,541	6,392	3,562	3,775	2,996	3,448	2,778	4,497	5,146	42,412
Pharmacy Charges-Public Aid	1,293	1,445	1,163	1,748	1,145	1,268	807	1,464	517	1,275	855	979	13,959
Oxygen	2,816	3,293	3,249	2,398	2,000	7,728	4,063	3,816	3,402	4,223	3,155	3,116	43,259
Incontinence Supplies	9,729	7,421	6,437	8,622	7,732	4,064	9,734	7,278	16,294	8,209	8,727	10,797	103,045
Pharmacy Charges - Insurance	3,175	3,125	3,625	3,125	7,557	7,225	11,349	6,298	18,232	8,344	2,913	2,883	77,750
Operational Supplies	16,492	12,694	20,000	26,059	15,151	9,818	15,742	12,617	14,520	21,618	13,678	12,365	190,754
Pharmacy Charges-Medicare	10,150	8,700	7,950	10,800	11,200	10,575	16,114	13,000	15,307	15,276	12,150	8,050	139,272
Medical/Dental/Mental Health						31,200				6,400	1,600	1,600	40,800
Professional Services	13,258	15,282	11,586	23,845	10,584	18,745	13,777	10,740	10,501	18,117	19,996	22,133	188,583
Job Require Travel	4	244									182	305	734
Laboratory Fees	724	881	1,066	1,438	1,186	2,381	1,100	2,574	2,425	1,918	2,397	1,547	19,838
Equipment Rentals	6,204	3,330	4,785	9,405	7,005	7,192	4,837	4,092	6,491	5,707	712	2,016	61,776
Dues & Licenses					110			120		150			380
Conferences & Training	213	99	90	264	173	2,509		99		959	519	1,080	6,003
Contract Nursing Services	40,953	46,880	54,214	65,370	73,584	51,488	49,878	49,073	68,000	74,099	47,435	37,695	658,670
Medicare Medical Services	21,983		3,746	2,801	840	6,748	18,904	1,202	1,568	1,904	2,679	21,643	84,018
Furnishings, Office Equipment													
Medical/ Health Equipment				785	1,423	(2,208)		1,175	1,496				2,671
Total Nursing Services	480,961	495,632	483,899	503,611	467,080	564,034	549,896	528,774	483,658	544,242	526,834	554,103	6,182,724
Activities													
Reg. Full-Time Employees	11,497	8,519	9,613	12,242	12,398	14,611	13,529	14,475	14,036	14,345	13,719	20,084	159,068
Overtime		258	86		53							231	627
TOPS - Balances	(57)	113	854	509	673	(544)	403	1,341	244	414	107	(7,446)	(3,389)
TOPS - FICA	(4)	9	65	39	51	(42)	31	103	19	32	8	(570)	(259)
Social Security - Employer	795	630	681	877	937	1,036	1,084	1,007	1,022	1,075	1,022	1,529	11,694
IMRF - Employer Cost	1,082	857	926	1,194	1,275	1,404	1,432	1,327	1,345	1,415	1,345	2,012	15,613
Workers' Compensation Insurance	582	431	486	619	655	676	774	792	754	793	759	1,111	8,433
Unemployment Insurance	275	217	225	276	240	69	427	1,620	(222)	759	662	554	5,103
Employee Health/Life Insurance	2,674	2,671	2,887	2,137	2,137	2,671	2,725	2,725	2,726	2,807	2,725	2,725	31,608
Books, Periodicals & Manuals					60								60
Operational Supplies	234	168	205	179	284	242	116	177	322	349	362	132	2,771
Professional Services	125	125	125	125	125	125	125	125	125	125	125	125	1,496
Conferences & Training					356					486			842
Total Activities	17,201	13,998	16,152	18,197	19,242	20,250	20,646	23,692	20,369	22,600	20,833	20,486	233,667
Social Services													
Reg. Full-Time Employees	23,125	10,527	11,578	11,190	11,370	10,592	10,828	11,906	11,470	11,337	10,971	11,743	146,637
Reg. Part-Time Employees						(307)							(307)
Temp. Salaries & Wages	414							462	722	536	419	1,435	3,987
Overtime	121	460	425	80	256	1,271	1,499	201	156	367	17	62	4,915

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Historical Statement of Operations													
05/31/12	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Social Services													
TOPS - Balances	(10,809)	(989)	(215)	341	(154)	613	430	732	154	899	6	949	(8,042)
TOPS - FICA	(827)	(76)	(16)	26	(12)	47	33	56	12	69		73	(615)
Social Security - Employer	1,789	830	886	841	899	831	1,000	837	882	908	845	983	11,540
IMRF - Employer Cost	2,391	1,129	1,220	1,144	1,223	1,122	1,326	1,059	1,088	1,141	1,071	1,150	15,062
Workers' Compensation Insurance	1,191	533	586	561	601	466	631	680	641	662	630	729	7,910
Unemployment Insurance	175	48				(295)	78	841	569	634	374	391	2,815
Employee Health/Life Insurance	2,128	1,583	1,583	1,583	2,117	1,583	1,607	1,607	1,607	2,201	2,151	2,151	21,900
Books, Periodicals & Manuals													349
Professional Services	125	125	125	125	125	125	125	125	776	125	125	125	2,148
Conferences & Training										486		238	724
Total Social Services	19,823	14,171	16,180	15,891	16,425	16,047	17,557	18,506	18,075	19,364	16,609	20,376	209,023
Physical Therapy													
Reg. Full-Time Employees	4,155	3,942	4,444	4,208	3,930	4,958	4,265	4,728	4,111	4,300	4,097	4,503	51,651
Overtime		178	129							22			330
TOPS - Balances	473	142	(638)	394	423	(849)	295	168	193	583	501	186	1,870
No Benefit Full-Time Employees													390
TOPS - FICA	36	11	(49)	30	32	(65)	23	13	15	45	38	14	143
Social Security - Employer	309	311	336	318	307	357	418	266	304	320	303	407	3,957
IMRF - Employer Cost	421	423	458	433	418	481	494	351	401	421	399	439	5,138
Workers' Compensation Ins.	210	199	225	213	209	218	268	228	227	238	227	249	2,711
Unemployment Insurance	128	64				(74)		303	209	227	216	222	1,295
Employee Health/Life Insurance	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	1,122	1,089	1,089	12,981
Professional Services	33,691	33,757	35,020	35,077	32,268	32,626	29,845	29,420	30,508	31,789	32,888	40,139	397,027
Total Physical Therapy	40,492	40,096	40,994	41,741	38,656	38,731	36,697	36,566	37,057	39,067	39,759	47,638	477,492
Occupational Therapy													
Reg. Full-Time Employees	2,101	2,008	2,197	2,101	1,935	2,447	2,169	2,427	1,851	2,144	2,046	1,851	25,276
TOPS - Balances	(103)	(59)	73	174	(294)	(37)	(134)	90	173	194	(32)	(75)	(31)
TOPS - FICA	(8)	(5)	6	13	(22)	(3)	(10)	7	13	15	(2)	(6)	(2)
Social Security - Employer	160	153	167	160	154	179	188	144	140	163	155	96	1,859
IMRF - Employer Cost	218	208	227	217	210	241	249	190	185	214	204	224	2,587
Workers' Compensation Ins.	106	102	111	106	103	108	134	119	102	119	113	124	1,346
Unemployment Insurance	80	10				(33)		157	99	114	111	113	651
Employee Health/Life Insurance	534	534	534	534	534	534	545	545	545	561	545	545	6,491
Professional Services	43,761	33,237	32,857	34,544	31,461	29,201	29,116	32,324	31,130	32,541	30,171	32,346	392,689
Total Occupational Therapy	46,849	36,187	36,173	37,851	34,082	32,637	32,256	36,000	34,238	36,064	33,311	35,218	430,866
Speech Therapy													
Professional Services	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	9,617	9,350	168,174
Total Speech Therapy	18,041	18,417	17,950	20,047	15,401	14,308	14,699	10,376	8,467	11,501	9,617	9,350	168,174

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Historical Statement of Operations													
05/31/12													
Description	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Food Services													
Reg. Full-Time Employees	37,403	36,533	35,931	38,246	37,945	49,561	39,659	39,440	36,822	39,904	38,844	40,683	470,971
Reg. Part-Time Employees	436	2,012	1,624	985	885	885	1,718	1,807	2,773	3,078	2,383	2,634	21,219
Overtime	2,017	1,691	238	1,271	1,005	3,535	1,983	4,632	176	173	375	1,404	18,502
TOPS - Balances	214	(2,975)	(3,764)	1,334	1,107	757	423	26	665	2,521	(798)	124	(366)
TOPS - FICA	16	(228)	(288)	102	85	58	32	2	51	193	(61)	10	(28)
Social Security - Employer	2,920	2,975	2,821	3,018	3,152	3,888	3,536	3,010	2,918	3,227	3,111	3,344	37,920
IMRF - Employer Cost	3,973	4,040	3,830	4,106	4,289	4,228	4,691	3,959	3,841	4,247	4,095	4,402	49,703
Workers' Compensation Insurance	1,981	1,925	1,925	1,979	2,082	2,297	2,340	2,243	2,146	2,381	2,280	2,356	25,935
Unemployment Insurance	1,216	841	359	441	584	417	1,620	4,678	(785)	2,297	1,953	1,884	15,504
Employee Health/Life Insurance	8,490	8,490	7,421	3,726	6,386	6,918	7,055	7,055	7,058	7,275	7,061	7,061	83,995
Food	36,937	37,204	41,083	38,145	34,099	46,047	38,789	31,321	38,692	39,649	38,746	38,221	458,931
Nutritional Supplements	2,304	2,882	2,947	2,259	2,977	3,426	3,369	2,725	2,913	4,238	3,295	3,444	36,778
Operational Supplies	4,671	2,188	3,579	4,386	3,066	4,465	4,294	2,259	3,702	5,404	3,374	3,288	44,678
Professional Services	2,095	11,941	13,759	9,060	2,222	3,486	1,580	3,064	2,905	2,609	2,553	2,253	57,526
Equipment Rentals	380	380	380	380	380	89		721	405	405	405	405	4,329
Dues & Licenses											80		80
Conferences & Training										486		933	1,419
Kitchen/ Laundry				434		(1,108)							(675)
Total Food Services	105,055	109,900	111,845	109,871	100,263	128,948	111,091	166,942	104,281	118,169	107,616	112,445	1,326,425
Barber & Beauty													
Reg. Full-Time Employees	4,265	4,047	4,458	4,240	3,904	4,939	4,418	4,899	4,129	4,326	4,129	4,514	52,268
Overtime												28	28
TOPS - Balances	295	(419)	(70)	47	(153)	(118)	(114)	193	418	516	(138)	47	506
TOPS - FICA	23	(32)	(5)	4	(12)	(9)	(9)	15	32	39	(11)	4	39
Social Security - Employer	239	266	250	238	230	278	279	207	230	241	230	253	2,940
IMRF - Employer Cost	325	362	340	323	313	375	458	244	302	317	303	333	3,996
Workers' Compensation Insurance	218	205	226	215	207	217	269	239	228	239	228	250	2,739
Unemployment Insurance	119	153	100	4		(69)		309	212	227	218	223	1,478
Employee Health/Life Insurance	1,069	1,069	1,069	1,069	1,069	1,069	1,089	1,089	1,089	1,122	1,089	1,089	12,981
Operational Supplies	122	61	61	144	68	149	184		209			159	1,086
Total Barber & Beauty	6,551	5,774	6,428	6,139	5,702	6,731	6,539	7,379	6,642	7,236	6,049	6,900	78,069
Adult Day Care													
Reg. Full-Time Employees	13,593	13,083	12,838	9,560	8,753	11,305	9,685	14,301	12,796	13,374	12,771	13,760	145,819
Temp. Salaries & Wages	528	677	37	135		(134)	75		29	86			1,433
Overtime	102	16	16		5	16	14	11	10	20	9	234	452
TOPS - Balances	(1,045)	183	(913)	(266)	242	(950)	657	235	(610)	(571)	295	2,017	(729)
TOPS - FICA	(80)	14	(70)	(20)	18	(73)	50	18	(47)	(44)	23	154	(56)
Social Security - Employer	1,061	1,040	959	718	680	801	842	885	962	1,009	953	1,043	10,954

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Description	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
IMRF - Employer Cost	1,385	1,349	1,305	963	926	1,078	1,104	1,169	1,263	1,319	1,255	1,372	14,488
Workers' Compensation Insurance	714	696	652	491	465	491	604	719	709	745	706	761	7,751
Unemployment Insurance	181	32	6	1		(229)	56	875	614	712	637	499	3,383
Employee Health/Life Insurance	2,564	2,640	2,640	2,138	2,138	2,138	2,178	2,178	2,178	2,244	2,696	2,696	28,430
Books, Periodicals & Manuals							90						181
Gasoline & Oil	1,302	1,057		1,860	45	1,513	1,216	675	1,040	1,398	1,450	1,246	12,802
Operational Supplies	62	137	179		41	186	15	12	66	35	48	38	818
Field Trips/Activities					24								24
Dues & Licenses						359							359
Conferences & Training	720										150		870
Automobiles, Vehicles									(16)				(16)
Total Adult Day Care	21,088	20,925	17,649	15,579	13,335	16,501	16,587	21,076	18,994	20,327	20,992	23,910	226,963
Alzheimers and Related Disord													
Reg. Full-Time Employees	35,395	18,257	23,308	21,306	20,402	23,848	24,523	20,866	23,096	22,548	20,274	21,959	275,781
Overtime	11,040	11,675	7,825	9,006	14,182	16,437	13,958	19,839	7,387	14,047	6,642	8,451	140,489
TOPS - Balances	(6,049)	(430)	(110)	(3,228)	209	707	(623)	1,592	587	3,214	(216)	(2,241)	(6,588)
No Benefit Full-Time Employees	16,445	38,254	22,363	28,698	24,877	23,845	24,553	24,959	23,784	16,930	17,716	21,246	283,670
No Benefit Part-Time Employees	9,379	11,060	11,679	9,927	11,696	14,823	13,354	11,674	9,486	13,828	13,168	14,441	144,514
TOPS - FICA	(463)	(33)	(8)	(247)	16	54	(48)	122	45	246	(16)	(171)	(504)
Social Security - Employer	5,410	6,005	4,881	5,183	5,642	5,706	6,277	5,073	4,775	5,089	4,360	4,992	63,394
IMRF - Employer Cost	7,362	6,754	6,643	7,053	7,677	7,720	8,325	6,699	6,286	6,699	5,740	6,571	83,529
Workers' Compensation Insurance	3,221	3,434	2,902	2,864	3,231	2,732	3,450	3,192	2,966	3,059	2,829	3,188	37,077
Unemployment Insurance	1,161	1,165	972	976	1,061	440	886	7,801	276	3,367	2,139	2,069	22,313
Employee Health/Life Insurance	5,303	5,024	4,246	3,712	3,177	3,177	3,243	3,243	3,243	3,342	3,782	3,782	45,275
Operational Supplies	21			7	118			14		403	43		607
Conferences & Training				80	68	223				486		928	1,785
ARD - Contract Nursing	14,336	28,140	25,194	24,147	23,534	7,190	3,128	4,001	8,883	8,975	10,120	7,255	164,903
Total Alzheimers and Related Disord	102,561	129,304	109,894	109,476	115,781	107,020	101,026	109,076	90,814	102,244	86,580	92,469	1,256,245
Total Expenses	1,390,042	1,219,309	1,235,012	1,272,828	1,178,625	1,316,957	1,247,479	1,239,820	1,178,640	1,268,540	1,262,276	1,326,334	15,135,862
Net Operating Income	(242,288)	(110,947)	(132,030)	(123,183)	(73,193)	285,317	(53,289)	(59,599)	(102,466)	(154,092)	(183,504)	(152,763)	(1,102,026)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating	82,997	82,997	82,997	82,997	82,997	90,552	86,119	86,119	86,119	86,187	86,147	86,023	1,022,251
Back Tax-Nursing Home Operating							373						373
Mobile Home Tax						1,042	47						1,089
Payment in Lieu of Taxes			160				451						612
Total Local Taxes	82,997	82,997	83,157	82,997	82,997	91,594	86,990	86,119	86,119	86,187	86,147	86,023	1,024,324

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Champaign County Nursing Home													9
Historical Statement of Operations													
05/31/12													
Description	06/11	07/11	08/11	09/11	10/11	11/11	12/11	01/12	02/12	03/12	04/12	05/12	Total
Miscellaneous NI Revenue													
Prior Period Adjustment						992,183				32,549			1,024,731
Investment Interest		49	26	38	25	193		142	170	111	119	89	961
Restricted Donations	1,083	39	10	889	183	8,947	737	275	500	1,543	60	384	14,649
Total Miscellaneous NI Revenue	1,083	88	36	927	208	1,001,322	737	417	670	1,654	32,728	472	1,040,342
Total NonOperating Income	84,080	83,085	83,193	83,924	83,205	1,092,916	87,727	86,536	86,789	87,840	118,875	86,496	2,064,656
Net Income (Loss)	(158,208)	(27,861)	(48,837)	(39,259)	10,013	1,378,234	34,438	26,937	(15,677)	(66,242)	(64,629)	(66,267)	962,641

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	591.00	393.00	198.00	3,163.00	2,358.00	805.00
Late Charge, NSF Check Charge	1,637.00	626.00	1,011.00	7,968.71	3,756.00	4,212.71
Other Miscellaneous Revenue	209.92	376.00	(166.08)	4,279.74	2,256.00	2,023.74
Total Miscellaneous Revenue	2,437.92	1,395.00	1,042.92	15,411.45	8,370.00	7,041.45
Medicare A Revenue						
Medicare A	150,371.48	253,617.00	(103,245.52)	1,110,419.84	1,521,702.00	(411,282.16)
ARD - Medicare A	4,563.91		4,563.91	80,416.64		80,416.64
NH Pt_Care - Medicare Advantage/ Hmo	48,176.16	38,665.00	9,511.16	235,319.49	231,990.00	3,329.49
ARD_Pt Care - Medicare Advantage/ HMO				4,875.00		4,875.00
Total Medicare A Revenue	203,111.55	292,282.00	(89,170.45)	1,431,030.97	1,753,692.00	(322,661.03)
Medicare B Revenue						
Medicare B	53,402.20	50,001.00	3,401.20	229,667.82	300,006.00	(70,338.18)
Total Medicare B Revenue	53,402.20	50,001.00	3,401.20	229,667.82	300,006.00	(70,338.18)
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	348,186.52	418,192.00	(70,005.48)	1,925,336.54	2,509,152.00	(583,815.46)
ARD - Medicaid Title XIX (IDHFS)	141,714.72		141,714.72	874,914.50		874,914.50
Patient Care-Hospice	9,958.89	4,215.00	5,743.89	45,703.68	25,290.00	20,413.68
ARD Patient Care - Hospice	12,477.23		12,477.23	33,081.83		33,081.83
Total Medicaid Revenue	512,337.36	422,407.00	89,930.36	2,879,036.55	2,534,442.00	344,594.55
Private Pay Revenue						
VA-Veterans Nursing Home Care	13,436.02	6,357.00	7,079.02	68,263.65	38,142.00	30,121.65
ARD - VA - Veterans Care				17,336.80		17,336.80
Nursing Home Patient Care - Private Pay	263,659.48	375,763.00	(112,103.52)	1,520,499.47	2,254,578.00	(734,078.53)
Nursing Home Beauty Shop Revenue	3,836.10	1,973.00	1,863.10	21,945.70	11,838.00	10,107.70
Medical Supplies Revenue	4,823.21	3,002.00	1,821.21	32,905.03	18,012.00	14,893.03
Patient Transportation Charges	1,391.33	816.00	575.33	9,564.27	4,896.00	4,668.27
ARD Patient Care- Private Pay	91,963.20		91,963.20	469,604.60		469,604.60
Total Private Pay Revenue	379,109.34	387,911.00	(8,801.66)	2,140,119.52	2,327,466.00	(187,346.48)
Adult Day Care Revenue						
VA-Veterans Adult Daycare	3,212.33	679.00	2,533.33	16,947.24	4,074.00	12,873.24
IL Department Of Aging-Day Care Grant (Title XX)	16,612.46	6,074.00	10,538.46	77,369.81	36,444.00	40,925.81
Adult Day Care Charges-Private Pay	3,347.50	2,572.00	775.50	27,803.50	15,432.00	12,371.50
Total Adult Day Care Revenue	23,172.29	9,325.00	13,847.29	122,120.55	55,950.00	66,170.55
Total Income	1,173,570.66	1,163,321.00	10,249.66	6,817,386.86	6,979,926.00	(162,539.14)
Operating Expenses						
Administration						
Reg. Full-Time Employees	29,942.54	28,399.00	(1,543.54)	176,230.45	170,394.00	(5,836.45)
Temp. Salaries & Wages	955.13	612.00	(343.13)	5,365.02	3,672.00	(1,693.02)
Per Diem	273.84	189.00	(84.84)	1,243.26	1,134.00	(109.26)
Overtime	328.75	262.00	(66.75)	615.12	1,572.00	956.88
TOPS - Balances	1,327.39		(1,327.39)	7,110.55		(7,110.55)
TOPS - FICA	101.55		(101.55)	543.96		(543.96)
Social Security - Employer	2,264.77	2,268.00	3.23	13,131.94	13,608.00	476.06
IMRF - Employer Cost	2,862.41	2,840.00	(22.41)	16,650.23	17,040.00	389.77
Workers' Compensation Insurance	1,709.70	1,490.00	(219.70)	10,044.91	8,940.00	(1,104.91)
Unemployment Insurance	600.14	612.00	11.86	6,204.68	3,672.00	(2,532.68)

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	4,739.40	5,475.00	735.60	26,400.20	32,850.00	6,449.80
IMRF - Early Retirement Obligation	3,475.36		(3,475.36)	20,852.16		(20,852.16)
Employee Development/Recognition	525.37	140.00	(385.37)	916.75	840.00	(76.75)
Employee Physicals/Lab	1,615.20	2,170.00	554.80	11,417.60	13,020.00	1,602.40
Stationary & Printing		225.00	225.00	1,800.53	1,350.00	(450.53)
Books, Periodicals & Manuals				69.00		(69.00)
Copier Supplies	673.76	740.00	66.24	4,453.57	4,440.00	(13.57)
Postage, UPS, Federal Express	420.74	713.00	292.26	3,682.76	4,278.00	595.24
Operational Supplies	1,127.53	2,222.00	1,094.47	12,676.71	13,332.00	655.29
Audit & Accounting Fees	3,624.87	3,593.00	(31.87)	21,749.22	21,558.00	(191.22)
Architect Fees				3,082.10		(3,082.10)
Attorney Fees	5,287.15	4,166.00	(1,121.15)	42,963.28	24,996.00	(17,967.28)
Professional Services	32,855.54	29,166.00	(3,689.54)	212,408.87	174,996.00	(37,412.87)
Job Required Travel Expense	128.70	359.00	230.30	980.56	2,154.00	1,173.44
Insurance	24,731.00	21,022.00	(3,709.00)	91,672.83	126,132.00	34,459.17
Property Loss & Liability Claims	226.89	96.00	(130.89)	2,860.17	576.00	(2,284.17)
Computer Services	3,309.14	2,403.00	(906.14)	24,972.25	14,418.00	(10,554.25)
Telephone Services	1,584.78	1,613.00	28.22	8,690.73	9,678.00	987.27
Automobile Maintenance				290.00		(290.00)
Legal Notices, Advertising	3,427.80	5,099.00	1,671.20	23,311.09	30,594.00	7,282.91
Photocopy Services	1,040.95	627.00	(413.95)	5,168.70	3,762.00	(1,406.70)
Public Relations		190.00	190.00	23.48	1,140.00	1,116.52
Dues & Licenses	1,625.08	2,310.00	684.92	6,625.24	13,860.00	7,234.76
Conferences & Training	1,046.67	940.00	(106.67)	2,313.47	5,640.00	3,326.53
Finance Charges, Bank Fees	1,802.90	2,548.00	745.10	1,774.22	15,288.00	13,513.78
Cable/Satellite TV Expense	2,471.52	2,395.00	(76.52)	14,644.44	14,370.00	(274.44)
IPA Licensing Fee	45,218.50	11,086.00	(34,132.50)	132,770.00	66,516.00	(66,254.00)
Fines & Penalties		1,025.00	1,025.00	7,280.00	6,150.00	(1,130.00)
Depreciation Expense	60,761.65	59,633.00	(1,128.65)	364,579.29	357,798.00	(6,781.29)
Transfers to General Corporate Fund		6,021.00	6,021.00		36,126.00	36,126.00
Interest-Tax Anticipation Notes Payable	2,172.62	333.00	(1,839.62)	2,172.62	1,998.00	(174.62)
Interest on Interfund Loan		1,000.00	1,000.00		6,000.00	6,000.00
Interest- Bonds Payable	11,425.21	11,425.00	(0.21)	68,551.26	68,550.00	(1.26)
Total Administration	255,684.55	215,407.00	(40,277.55)	1,358,293.22	1,292,442.00	(65,851.22)
Environmental Services						
Reg. Full-Time Employees	31,470.82	27,423.00	(4,047.82)	181,943.41	164,538.00	(17,405.41)
Overtime	1,206.60	734.00	(472.60)	4,463.98	4,404.00	(59.98)
TOPS - Balances	1,673.31		(1,673.31)	7,568.31		(7,568.31)
TOPS- FICA	128.01		(128.01)	578.98		(578.98)
Social Security - Employer	2,415.84	2,097.00	(318.84)	13,834.47	12,582.00	(1,252.47)
IMRF - Employer Cost	3,180.06	2,835.00	(345.06)	18,226.67	17,010.00	(1,216.67)
Workers' Compensation Insurance	1,740.30	1,424.00	(316.30)	10,031.22	8,544.00	(1,487.22)
Unemployment Insurance	1,414.98	713.00	(701.98)	8,443.33	4,278.00	(4,165.33)
Employee Health/Life Insurance	7,604.29	6,192.00	(1,412.29)	39,410.68	37,152.00	(2,258.68)
Operational Supplies	4,326.28	5,993.00	1,666.72	28,185.92	35,958.00	7,772.08
Gas Service	11,623.52	14,103.00	2,479.48	70,942.65	84,618.00	13,675.35
Electric Service	25,634.34	17,697.00	(7,937.34)	130,048.62	106,182.00	(23,866.62)
Water Service	2,249.85	2,171.00	(78.85)	13,704.96	13,026.00	(678.96)
Pest Control Service	467.67	478.00	10.33	3,292.02	2,868.00	(424.02)
Waste Disposal & Recycling	5,118.66	4,078.00	(1,040.66)	34,406.30	24,468.00	(9,938.30)
Equipment Rentals	258.00	289.00	31.00	1,548.00	1,734.00	186.00
Sewer Service & Tax	1,400.00	1,137.00	(263.00)	9,710.24	6,822.00	(2,888.24)
Total Environmental Services	101,912.53	87,364.00	(14,548.53)	576,339.76	524,184.00	(52,155.76)

Laundry

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Reg. Full-Time Employees	8,711.35	10,731.00	2,019.65	53,961.30	64,386.00	10,424.70
Overtime	360.60	177.00	(183.60)	1,364.34	1,062.00	(302.34)
TOPS Balances	183.10		(183.10)	3,012.81		(3,012.81)
TOPS - FICA	14.00		(14.00)	230.48		(230.48)
Social Security - Employer	676.60	834.00	157.40	4,092.48	5,004.00	911.52
IMRF - Employer Cost	890.66	1,098.00	207.34	5,392.31	6,588.00	1,195.69
Workers' Compensation Insurance	481.73	552.00	70.27	2,979.32	3,312.00	332.68
Unemployment Insurance	427.52	222.00	(205.52)	2,522.19	1,332.00	(1,190.19)
Employee Health/Life Insurance	1,612.00	1,825.00	213.00	9,721.50	10,950.00	1,228.50
Laundry Supplies	1,545.10	1,986.00	440.90	9,516.21	11,916.00	2,399.79
Linen & Bedding	1,064.74	1,240.00	175.26	8,166.28	7,440.00	(726.28)
Total Laundry	15,967.40	18,665.00	2,697.60	100,959.22	111,990.00	11,030.78
Maintenance						
Reg. Full-Time Employees	5,236.96	12,033.00	6,796.04	24,388.52	72,198.00	47,809.48
Overtime	147.91	8.00	(139.91)	155.13	48.00	(107.13)
TOPS - Balances	455.77		(455.77)	1,324.69		(1,324.69)
TOPS - FICA	34.87		(34.87)	101.34		(101.34)
Social Security - Employer	408.03	921.00	512.97	1,855.65	5,526.00	3,670.35
IMRF - Employer Cost	537.06	1,212.00	674.94	2,446.02	7,272.00	4,825.98
Workers' Compensation Insurance	289.63	609.00	319.37	1,347.35	3,654.00	2,306.65
Unemployment Insurance	271.81	133.00	(138.81)	1,207.99	798.00	(409.99)
Employee Health/Life Insurance	5.20	1,825.00	1,819.80	23.40	10,950.00	10,926.60
Gasoline & Oil		15.00	15.00	72.52	90.00	17.48
Ground Supplies		70.00	70.00	138.00	420.00	282.00
Maintenance Supplies	7,346.20	3,120.00	(4,226.20)	32,766.93	18,720.00	(14,046.93)
Professional Services		3,120.00	3,120.00	123.00	18,720.00	18,597.00
Automobile Maintenance	559.62	445.00	(114.62)	3,407.19	2,670.00	(737.19)
Equipment Maintenance	2,803.58	2,599.00	(204.58)	10,448.43	15,594.00	5,145.57
Equipment Rentals		69.00	69.00	(240.55)	414.00	654.55
Nursing Home Building Repair/Maintenance	10,794.85	5,702.00	(5,092.85)	56,243.76	34,212.00	(22,031.76)
Conferences & Training	958.82	162.00	(796.82)	1,444.82	972.00	(472.82)
Landscaping Services	24.00		(24.00)	24.00		(24.00)
Parking Lot/Sidewalk Maintenance		2,596.00	2,596.00	5,710.60	15,576.00	9,865.40
Nursing Home Building Construction/Improvements				4,625.46		(4,625.46)
Total Maintenance	29,874.31	34,639.00	4,764.69	147,614.25	207,834.00	60,219.75
Nursing Services						
Reg. Full-Time Employees	113,271.56	130,159.00	16,887.44	660,451.99	780,954.00	120,502.01
Reg. Part-Time Employees	2,105.60	4,555.00	2,449.40	17,296.66	27,330.00	10,033.34
Temp. Salaries & Wages	31,654.93	31,230.00	(424.93)	165,034.06	187,380.00	22,345.94
Overtime	50,153.23	34,983.00	(15,170.23)	239,137.03	209,898.00	(29,239.03)
TOPS - Balances	(330.95)		330.95	22,017.21		(22,017.21)
No Benefit Full-Time Employees	93,197.49	73,277.00	(19,920.49)	511,757.29	439,662.00	(72,095.29)
No Benefit Part-Time Employees	37,933.57	29,883.00	(8,050.57)	182,437.33	179,298.00	(3,139.33)
TOPS - FICA	(25.32)		25.32	1,684.31		(1,684.31)
Social Security - Employer	24,950.49	23,262.00	(1,688.49)	133,815.18	139,572.00	5,756.82
IMRF - Employer Cost	28,813.56	30,621.00	1,807.44	157,075.17	183,726.00	26,650.83
Workers' Compensation Insurance	15,403.85	13,616.00	(1,787.85)	85,283.59	81,696.00	(3,587.59)
Unemployment Insurance	8,709.11	4,949.00	(3,760.11)	66,107.38	29,694.00	(36,413.38)
Employee Health/Life Insurance	16,531.70	12,664.00	(3,867.70)	94,379.96	75,984.00	(18,395.96)
Books, Periodicals & Manuals	380.55	29.00	(351.55)	380.55	174.00	(206.55)
Stocked Drugs	5,145.81	2,974.00	(2,171.81)	22,639.84	17,844.00	(4,795.84)
Pharmacy Charges-Public Aid	979.03	809.00	(170.03)	5,897.01	4,854.00	(1,043.01)
Oxygen	3,116.05	2,086.00	(1,030.05)	21,774.90	12,516.00	(9,258.90)
Incontinence Supplies	10,796.76	8,503.00	(2,293.76)	59,038.86	51,018.00	(8,020.86)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Pharmacy Charges - Insurance	2,882.82	3,962.00	1,079.18	50,019.29	23,772.00	(26,247.29)
Operational Supplies	12,364.85	24,006.00	11,641.15	90,540.12	144,036.00	53,495.88
Pharmacy Charges-Medicare	8,050.18	15,505.00	7,454.82	79,897.18	93,030.00	13,132.82
Medical/Dental/Mental Health	1,600.00	1,057.00	(543.00)	9,600.00	6,342.00	(3,258.00)
Professional Services	22,132.84	11,666.00	(10,466.84)	95,263.35	69,996.00	(25,267.35)
Job Require Travel	304.74		(304.74)	486.78		(486.78)
Laboratory Fees	1,547.46	2,116.00	568.54	11,960.51	12,696.00	735.49
Equipment Rentals	2,016.30	3,677.00	1,660.70	23,854.97	22,062.00	(1,792.97)
Dues & Licenses		19.00	19.00	270.00	114.00	(156.00)
Conferences & Training	1,079.92	362.00	(717.92)	2,656.85	2,172.00	(484.85)
Contract Nursing Services	37,694.72	73,854.00	36,159.28	326,179.61	443,124.00	116,944.39
Medicare Medical Services	21,642.61		(21,642.61)	47,899.78		(47,899.78)
Medical/ Health Equipment				2,671.30		(2,671.30)
Total Nursing Services	554,103.46	539,824.00	(14,279.46)	3,187,508.06	3,238,944.00	51,435.94
Activities						
Reg. Full-Time Employees	20,083.66	12,677.00	(7,406.66)	90,187.13	76,062.00	(14,125.13)
Overtime	231.26	33.00	(198.26)	231.26	198.00	(33.26)
TOPS - Balances	(7,445.66)		7,445.66	(4,936.55)		4,936.55
TOPS - FICA	(569.60)		569.60	(377.65)		377.65
Social Security - Employer	1,528.53	972.00	(556.53)	6,738.56	5,832.00	(906.56)
IMRF - Employer Cost	2,012.05	1,279.00	(733.05)	8,876.05	7,674.00	(1,202.05)
Workers' Compensation Insurance	1,110.65	643.00	(467.65)	4,983.14	3,858.00	(1,125.14)
Unemployment Insurance	553.86	267.00	(286.86)	3,800.31	1,602.00	(2,198.31)
Employee Health/Life Insurance	2,724.69	3,650.00	925.31	16,431.55	21,900.00	5,468.45
Operational Supplies	132.07	271.00	138.93	1,458.63	1,626.00	167.37
Professional Services	124.70	122.00	(2.70)	748.20	732.00	(16.20)
Conferences & Training		72.00	72.00	486.00	432.00	(54.00)
Total Activities	20,486.21	19,986.00	(500.21)	128,626.63	119,916.00	(8,710.63)
Social Services						
Reg. Full-Time Employees	11,743.13	17,649.00	5,905.87	68,255.89	105,894.00	37,638.11
Temp. Salaries & Wages	1,434.70		(1,434.70)	3,573.58		(3,573.58)
Overtime	61.60	166.00	104.40	2,300.73	996.00	(1,304.73)
TOPS - Balances	948.54		(948.54)	3,169.83		(3,169.83)
TOPS - FICA	72.56		(72.56)	242.49		(242.49)
Social Security - Employer	983.11	1,362.00	378.89	5,455.65	8,172.00	2,716.35
IMRF - Employer Cost	1,149.61	1,854.00	704.39	6,833.88	11,124.00	4,290.12
Workers' Compensation Insurance	728.73	901.00	172.27	3,972.14	5,406.00	1,433.86
Unemployment Insurance	391.06	178.00	(213.06)	2,885.89	1,068.00	(1,817.89)
Employee Health/Life Insurance	2,151.40	2,433.00	281.60	11,324.10	14,598.00	3,273.90
Books, Periodicals & Manuals	349.00		(349.00)	349.00		(349.00)
Professional Services	124.70	119.00	(5.70)	1,399.40	714.00	(685.40)
Conferences & Training	238.00	79.00	(159.00)	724.00	474.00	(250.00)
Total Social Services	20,376.14	24,741.00	4,364.86	110,486.58	148,446.00	37,959.42
Physical Therapy						
Reg. Full-Time Employees	4,502.50	4,517.00	14.50	26,004.00	27,102.00	1,098.00
Overtime		16.00	16.00	22.47	96.00	73.53
TOPS - Balances	185.88		(185.88)	1,925.31		(1,925.31)
No Benefit Full-Time Employees	389.76		(389.76)	389.76		(389.76)
TOPS - FICA	14.22		(14.22)	147.28		(147.28)
Social Security - Employer	407.25	346.00	(61.25)	2,018.63	2,076.00	57.37
IMRF - Employer Cost	438.77	472.00	33.23	2,504.42	2,832.00	327.58
Workers' Compensation Ins.	248.97	229.00	(19.97)	1,437.29	1,374.00	(63.29)
Unemployment Insurance	222.09	89.00	(133.09)	1,177.07	534.00	(643.07)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	6,568.20	7,296.00	727.80
Professional Services	40,139.34	35,209.00	(4,930.34)	194,588.66	211,254.00	16,665.34
Total Physical Therapy	47,637.98	42,094.00	(5,543.98)	236,783.09	252,564.00	15,780.91
Occupational Therapy						
Reg. Full-Time Employees	1,851.36	2,311.00	459.64	12,487.87	13,866.00	1,378.13
TOPS - Balances	(75.39)		75.39	214.87		(214.87)
TOPS - FICA	(5.77)		5.77	16.43		(16.43)
Social Security - Employer	96.11	176.00	79.89	886.27	1,056.00	169.73
IMRF - Employer Cost	223.84	232.00	8.16	1,265.29	1,392.00	126.71
Workers' Compensation Ins.	123.93	117.00	(6.93)	710.36	702.00	(8.36)
Unemployment Insurance	113.28	44.00	(69.28)	593.49	264.00	(329.49)
Employee Health/Life Insurance	544.60	608.00	63.40	3,284.10	3,648.00	363.90
Professional Services	32,345.94	40,095.00	7,749.06	187,628.30	240,570.00	52,941.70
Total Occupational Therapy	35,217.90	43,583.00	8,365.10	207,086.98	261,498.00	54,411.02
Speech Therapy						
Professional Services	9,349.50	13,229.00	3,879.50	64,009.19	79,374.00	15,364.81
Total Speech Therapy	9,349.50	13,229.00	3,879.50	64,009.19	79,374.00	15,364.81
Food Services						
Reg. Full-Time Employees	40,682.95	40,685.00	2.05	235,352.25	244,110.00	8,757.75
Reg. Part-Time Employees	2,633.94	622.00	(2,011.94)	14,393.54	3,732.00	(10,661.54)
Overtime	1,403.86	993.00	(410.86)	8,743.26	5,958.00	(2,785.26)
TOPS - Balances	124.15		(124.15)	2,961.75		(2,961.75)
TOPS - FICA	9.50		(9.50)	226.58		(226.58)
Social Security - Employer	3,343.82	3,236.00	(107.82)	19,146.09	19,416.00	269.91
IMRF - Employer Cost	4,401.62	4,259.00	(142.62)	25,235.34	25,554.00	318.66
Workers' Compensation Insurance	2,355.98	2,140.00	(215.98)	13,745.26	12,840.00	(905.26)
Unemployment Insurance	1,884.20	1,025.00	(859.20)	11,646.38	6,150.00	(5,496.38)
Employee Health/Life Insurance	7,060.60	10,950.00	3,889.40	42,565.10	65,700.00	23,134.90
Food	38,221.37	33,994.00	(4,227.37)	225,417.39	203,964.00	(21,453.39)
Nutritional Supplements	3,443.79	2,996.00	(447.79)	19,983.17	17,976.00	(2,007.17)
Operational Supplies	3,288.43	3,823.00	534.57	22,322.44	22,938.00	615.56
Professional Services	2,252.97	2,951.00	698.03	14,964.89	17,706.00	2,741.11
Equipment Rentals	404.95	372.00	(32.95)	2,341.05	2,232.00	(109.05)
Dues & Licenses		13.00	13.00	80.00	78.00	(2.00)
Conferences & Training	932.92		(932.92)	1,418.92		(1,418.92)
Total Food Services	112,445.05	108,059.00	(4,386.05)	660,543.41	648,354.00	(12,189.41)
Barber & Beauty						
Reg. Full-Time Employees	4,513.71	4,748.00	234.29	26,415.51	28,488.00	2,072.49
Overtime	27.66		(27.66)	27.66		(27.66)
TOPS - Balances	47.37		(47.37)	923.06		(923.06)
TOPS - FICA	3.62		(3.62)	70.61		(70.61)
Social Security - Employer	253.03	363.00	109.97	1,439.37	2,178.00	738.63
IMRF - Employer Cost	333.08	478.00	144.92	1,957.09	2,868.00	910.91
Workers' Compensation Insurance	249.62	240.00	(9.62)	1,453.45	1,440.00	(13.45)
Unemployment Insurance	223.48	89.00	(134.48)	1,188.88	534.00	(654.88)
Employee Health/Life Insurance	1,089.20	1,216.00	126.80	6,568.20	7,296.00	727.80
Operational Supplies	159.33	89.00	(70.33)	701.01	534.00	(167.01)
Total Barber & Beauty	6,900.10	7,223.00	322.90	40,744.84	43,338.00	2,593.16
Adult Day Care						
Reg. Full-Time Employees	13,760.25	15,661.00	1,900.75	76,686.75	93,966.00	17,279.25
Temp. Salaries & Wages		294.00	294.00	189.99	1,764.00	1,574.01

Champaign County Nursing Home
Actual vs Budget Statement of Operations

05/31/12

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Overtime	233.74	8.00	(225.74)	297.36	48.00	(249.36)
TOPS - Balances	2,016.68		(2,016.68)	2,020.82		(2,020.82)
TOPS - FICA	154.28		(154.28)	154.60		(154.60)
Social Security - Employer	1,042.58	1,221.00	178.42	5,693.91	7,326.00	1,632.09
IMRF - Employer Cost	1,372.41	1,577.00	204.59	7,482.00	9,462.00	1,980.00
Workers' Compensation Insurance	760.89	807.00	46.11	4,243.00	4,842.00	599.00
Unemployment Insurance	499.35	267.00	(232.35)	3,392.77	1,602.00	(1,790.77)
Employee Health/Life Insurance	2,696.00	3,650.00	954.00	14,171.60	21,900.00	7,728.40
Books, Periodicals & Manuals	90.35	31.00	(59.35)	180.70	186.00	5.30
Gasoline & Oil	1,245.64	1,137.00	(108.64)	7,024.75	6,822.00	(202.75)
Operational Supplies	37.87	44.00	6.13	213.09	264.00	50.91
Conferences & Training		89.00	89.00	150.00	534.00	384.00
Automobiles, Vehicles				(15.85)		15.85
Total Adult Day Care	23,910.04	24,786.00	875.96	121,885.49	148,716.00	26,830.51
Alzheimers and Related Disord						
Reg. Full-Time Employees	21,958.96	30,941.00	8,982.04	133,265.47	185,646.00	52,380.53
Overtime	8,451.21	7,976.00	(475.21)	70,324.48	47,856.00	(22,468.48)
TOPS - Balances	(2,241.42)		2,241.42	2,313.44		(2,313.44)
No Benefit Full-Time Employees	21,245.71	13,902.00	(7,343.71)	129,188.37	83,412.00	(45,776.37)
No Benefit Part-Time Employees	14,441.39	6,703.00	(7,738.39)	75,951.05	40,218.00	(35,733.05)
TOPS - FICA	(171.47)		171.47	176.98		(176.98)
Social Security - Employer	4,991.82	8,015.00	3,023.18	30,566.27	48,090.00	17,523.73
IMRF - Employer Cost	6,570.90	5,994.00	(576.90)	40,320.35	35,964.00	(4,356.35)
Workers' Compensation Insurance	3,188.11	3,011.00	(177.11)	18,692.93	18,066.00	(626.93)
Unemployment Insurance	2,068.73	1,187.00	(881.73)	16,538.14	7,122.00	(9,416.14)
Employee Health/Life Insurance	3,781.80	5,954.00	2,172.20	20,635.40	35,724.00	15,088.60
Operational Supplies				460.26		(460.26)
Dues & Licenses		18.00	18.00		108.00	108.00
Conferences & Training	927.72	315.00	(612.72)	1,413.72	1,890.00	476.28
ARD - Contract Nursing	7,255.14	6,145.00	(1,110.14)	42,361.81	36,870.00	(5,491.81)
Total Alzheimers and Related Disorders	92,468.60	90,161.00	(2,307.60)	582,208.67	540,966.00	(41,242.67)
Total Expenses	1,326,333.77	1,269,761.00	(56,572.77)	7,523,089.39	7,618,566.00	95,476.61
Net Operating Income	(152,763.11)	(106,440.00)	(46,323.11)	(705,702.53)	(638,640.00)	(67,062.53)
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	86,023.29	86,120.00	(96.71)	516,714.00	516,720.00	(6.00)
Total Local Taxes	86,023.29	86,120.00	(96.71)	516,714.00	516,720.00	(6.00)
Miscellaneous NI Revenue						
Prior Period Adjustment				32,548.70		32,548.70
Investment Interest	88.76	42.00	46.76	630.41	252.00	378.41
Restricted Donations	383.57	334.00	49.57	3,498.05	2,004.00	1,494.05
Total Miscellaneous NI Revenue	472.33	376.00	96.33	36,677.16	2,256.00	34,421.16
Total NonOperating Income	86,495.62	86,496.00	(0.38)	553,391.16	518,976.00	34,415.16
Net Income (Loss)	(66,267.49)	(19,944.00)	(46,323.49)	(152,311.37)	(119,664.00)	(32,647.37)

ASSETS**Current Assets****Cash**

Cash	\$961,512.58
Petty Cash	\$300.00
Total Cash	<u>\$961,812.58</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$715,576.48
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$690,826.52
Total Rec., Net of Uncollectible Amounts	<u>\$1,406,403.00</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$93,111.20
Allowance for Uncollectible Accts-Private Pay	(\$12,932.00)
Allowance for Uncollectible Accts-Patient Care P	(\$2,323.00)
Allowance for Uncollectible Accts-Patient Care H	(\$309.00)
Total Rec., Net of Uncollectible Amounts	<u>\$77,547.20</u>

Accrued Interest

Property Tax Revenue Receivable	\$262,385.91
Total Accrued Interest	<u>\$262,385.91</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$419.53
Due from Other Governmental Units	\$627,723.67
Due from IL Public Aid	\$1,185,545.81
Due from IL Department of Aging-Title XX	\$62,787.61
Due from US Treasury-Medicare	\$487,500.79
Due From VA-Adult Daycare	\$13,234.36
Due From VA-Nursing Home Care	\$90,049.72
Allowance for Uncollectible Accts-IPA	(\$17,564.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$545.00)
Allowance for Uncollectible Accts-Medicare	(\$10,258.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$76.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$443.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,438,375.49</u>

Prepaid Expenses

Prepaid Expenses	\$138,900.46
Stores Inventory	\$20,473.27
Total Prepaid Expenses	<u>\$159,373.73</u>

Long-Term Investments

Patient Trust Cash, Invested	\$8,334.34
Total Long-Term Investments	<u>\$8,334.34</u>
Total Current Assets	<u>\$5,314,232.25</u>

Fixed Assets

Nursing Home Buildings	\$23,194,982.13
Improvements not Buildings	\$463,525.63
Equipment, Furniture & Autos	\$1,299,601.05
Accumulated Depreciation-Land Improvements	(\$195,940.44)
Accumulated Depreciation-Equipment, Furniture, &	(\$708,637.90)
Accumulated Depreciation-Buildings	(\$3,086,652.73)
Total Fixed Assets	<u>\$20,966,877.74</u>
Total ASSETS	<u><u>\$26,281,109.99</u></u>

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$2,030,442.22
Salaries & Wages Payable	\$167,261.75
Interest Payable - Bonds	\$55,208.87
Due to General Corporate Fund	\$333,141.98
Due to Others (Non-Government)	(\$143.58)
Tax Anticipation Notes Payable	\$623,960.91
Total Current Liabilities	\$3,209,872.15

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$8,334.34
Bonds Payable	\$3,235,000.00
Accrued Compensated Absences	\$405,617.92
Total Non-Current Liabilities	\$3,648,952.26
Total Current Liabilities	\$6,858,824.41

Equity

Retained Earnings-Unreserved	\$19,559,755.37
Year To Date Earnings	\$14,841.58
Contributed Capital	\$0.00
Total Equity	\$19,422,285.58
Total LIABILITIES & EQUITY	\$26,281,109.99

To: Board of Directors
Champaign County Nursing Home

From: Scott T Gima
Manager

Date: July 2, 2012

Re: Renal Dialysis Talking Points and Request for Proposal

In May, the Operating Board of Directors approved dialysis program concept. The RFP was included in the June management packet but action to approve the RFP was postponed. Since then, MPA has drafted a Renal Dialysis Program Summary that details the strategy behind the program and the financial feasibility. The summary document will be included with the RFP when the RFP is presented to the County Board Policy Committee in August for review and approval.

The program summary included in the board packet is a working draft. MPA has requested dialysis treatment statistics from one of the vendors, but the data has not been received. In the meantime, please review. Any comments or suggestions on the content will be appreciated.

**Champaign County Nursing Home
In-House Renal Dialysis Program Summary**

Strategic Direction	<p>Create additional Medicare census and revenues for CCNH.</p> <p>Institute an in-facility renal dialysis program that will be available to residents of CCNH.</p>
Problem	<p>New revenue opportunities are limited.</p> <p>Time to develop new services is protracted by regulatory approvals; lead times are long.</p>
Opportunity	<p>Increase CCNH's Medicare census by attracting Medicare hospital discharges that require dialysis. Increasing Medicare census is the primary strategy. CCNH will not be billing or receiving any revenue from dialysis treatments. Dialysis services will be billed and collected by the vendor.</p> <p>Hospital discharge planners have stated that a SNF-based program would be attractive to hospitalized dialysis patients that require skilled nursing Medicare Part A care.</p> <p>In-facility dialysis is not currently offered by any nursing homes in Champaign County or surrounding areas.</p> <p>CCNH residents requiring hemodialysis currently receive treatment at community outpatient dialysis centers.</p>
Background	<p>CCNH must maintain occupancy and maximize its Medicare census in order to remain financially viable. This strategy is universal amongst all area nursing homes. In the Champaign County market, Medicare hospital referrals are a competitive challenge between SNFs. Establishing a service niche is a primary strategy to increase Medicare census.</p> <p>None of the nursing homes in Champaign County provide an in-house dialysis program. CCNH and the other nursing homes currently utilize two outpatient dialysis centers. Patients that travel to local dialysis centers are dialyzed three times a week for four hours, on a Mon/Wed/Fri or Tues/Thurs/Sat schedule. The availability of transportation, treatment days/times leaves little scheduling flexibility based on the needs of the patient. Eliminating transportation is a significant convenience benefit for residents that will also reduce CCNH labor and transportation costs</p> <p>An in-house dialysis program will provide a competitive advantage for CCNH. Hospitalized dialysis patients will prefer to come to CCNH, increasing overall occupancy and, in particular, Medicare census.</p>

<p>Market Analysis</p>	<p>There is demand for the service locally. The target customer is a Medicare A resident discharged from the hospital and in need of renal dialysis services. We studied the most recent three years of publically available dialysis discharges (2008 to 2010) for both Carle and Provena. We discounted the number by 50 percent to assure a conservative projection. We then factored in 30 percent for variation between years, further reducing the available market. We believe that a program at CCNH could sustain an average of 11 dialysis residents.</p> <p>A more detailed discussion of the market analysis is appended to these talking points.</p>
<p>Types of Renal Dialysis</p>	<p>Two Types of Dialysis</p> <p>Peritoneal: The dialysis solution is placed in the abdominal cavity. Effective but not efficient; requires long and/or frequent periods where residents are tethered to a dialysis machine that fills and drains the fluid.</p> <p>Hemodialysis: Traditional treatment for chronic renal failure. The blood is filtered and is typically performed 3 times weekly in a dialysis center; more efficient and much more prevalent than peritoneal</p> <p>Both types are available in Champaign Urbana; the objective for CCNH is to provide hemodialysis through a highly experienced specialty provider. (Offering peritoneal dialysis does not differentiate CCNH from existing programs and does not make a further improvement in the lives of residents.)</p>
<p>Vendor Selection Process and Verification</p>	<p>Three companies are under consideration. Two currently operate locally and have established outpatient programs. The third vendor is based in Chicago and has experience in developing nursing home based dialysis programs. CCNH staff visited one of its Chicago-area operations and was impressed with service delivery, quality of service, and the positive impact the dialysis had had upon the client nursing home (additional revenues plus a reputational boost).</p> <p>Additional site visits are planned for members of the Nursing Home Operating Board.</p> <p>The plan is to select a preferred vendor via the RFP process, much like a professional service evaluation. The process of selecting a vendor will involve professional qualifications, quality of service, proposed organization and delivery of the renal dialysis service, flexibility in dealing with CCNH and its regulatory constraints, experience in skilled nursing environments, and proposed terms and conditions of the service agreement. Other evaluation criteria may be added as the process unfolds. All prospective vendors will be evaluated on a point-rating scale.</p> <p>Once a vendor is selected, CCNH will enter negotiations with the vendor. If</p>

	<p>CCNH cannot strike a mutually beneficial arrangement with the selected vendor, it will move to the next qualified vendor.</p> <p>Much of the success of the program depends upon selecting a vendor compatible with CCNH. The RFP route is the most objective way of choosing a business partner. There will be a significant amount of work developing the renal dialysis service. We believe that this effort will be most effective if it concentrates on a single vendor rather than duplicating multiple options with no clear outcome for either CCNH or the vendor.</p> <p>Once the complete documentation is assembled, the final approval and service agreement will be submitted for approval.</p>
Location	The dialysis service would be located in the CCNH child care center. All three vendors interviewed indicate that this space is ideal for dialysis. The space is currently built to child care standards; it must be upgraded to skilled nursing standards; the cost involves mostly plumbing and wiring.
Capacity	The CCNH dialysis space would contain approximately 6 chairs. Expansion to 8 chairs is a future consideration.
Staffing	Staffing, including physician direction and oversight (A Renal Medical Director), will be provided by the selected vendor. Dialysis is a specialty service and requires specialized training, supervision, protocols, and medical direction.
Licensure	All vendors being interviewed are certified by CMS to provide dialysis services. Some types of licensure may allow the program the flexibility to see additional patients, i.e., patients beyond those supplied by CCNH.
Investment	<p>Approximately \$300,000 for hemodialysis. The investment covers the renovation of the child care area and securing regulatory approvals.</p> <p>Peritoneal dialysis can be implemented at much less cost. However, it will be less efficient, both in terms of staffing, patient through-put and financial return. In addition, peritoneal dialysis is not an option for all patients with chronic renal failure. A peritoneal dialysis program could significantly reduce the program's marketability.</p>
Implementation Period	Estimated at 6 months. Reviews needed: contractual agreement from State's Attorney; plan check by IDPH; final inspection by IDPH, construction, equipment installation, and program startup including staffing.
Return on Investment	<p>If renovation the child care space is renovated for renal dialysis, will the investment be worth it? To make this assessment, we took the projected investment of \$300k and evaluated it against the gain projected in the income statement.</p> <p>The best case occurs if the assumptions in our financial plan are met or exceeded. If the program averages 11 residents and achieves the desired Medicare mix, the program generates a return on investment of 44 percent, an excellent result. The program more than pays for itself inside of one year.</p>

	<p>In a less-than-best case, 6 residents per day are required to break even in one year. CCNH typically serves 2-3 dialysis residents already; the additional volume needed to break-even is small, indicating that the financial risk to the program is also small.</p>
<p>Risk Assessment</p>	<p>Deploying \$300k of CCNH's cash when the State of Illinois is in fiscal crisis is a sound strategic move. A successful program will increase revenue and add significant cash to CCNH's balance sheet. The downside risk is small - \$300k represents about one month's Medicaid reimbursement (excluding resident Social Security). The opportunity to bolster CCNH's cash and standing in the community outweighs the potential to lose \$300k. The return on investment analysis indicates a low break-even point, which serves to mitigate the financial risk.</p> <p>Dialysis patients are typically dual eligible Medicare/Medicaid. CCNH's Medicaid payer mix will increase if a high percentage of Medicare dialysis residents become long-term residents.</p>

Market Demand Analysis

We began our demand analysis estimating the future demographic characteristics of Champaign County seniors. The following table presents the relevant data:

**Senior Population Changes
2010-2015
Champaign County, Illinois**

	2010	2015	Pct Chg
65-74	9,718	11,279	16%
75-84	6,639	6,671	-0-
85+	3,103	3,407	10%
Total Seniors	19,460	21,357	10%
Total County	195,688	201,741	3%

Source: Claritas, Inc

Using data from American Hospital Directory database, we quantified the discharge activities of both Carle and Provena for 2008 thru 2010, the latest years for which data are available. We used DRGs 682 thru 684, which cover patients with End Stage Renal Disease and found three-year total discharges to be 757, or 256 per year.

We opted for a conservative projection and applied the incidence of ESRD as reflected in the hospital discharges to the 2015 projected population for seniors 75+. The calculation looks like this and concludes with an estimated average daily census of 14.

Projected demand, 2015, ages 75+	235
Risk corridor	28%
Market adjusted for risk	168
Market capture rate	50%
Cases to CCNH	84
Medicare Average Length of Stay	60
Census days	545
ADC	14

For projection purposes, we reduced the estimated 14 cases by 20 percent and forecast results based on a census of 11. The rationale for this final reduction in volume is that CCNH customarily has 2-3 renal cases in its daily census. Projecting additional revenues on existing cases would be the equivalent of counting them twice.

The table below is the projected payor mix distribution the new dialysis projections. The largest projected volume is with Medicare. In practice, we expect all admissions to the program to be hospital-generated and, therefore, to be Medicare. Also in practice, not all residents will be discharged to home after the 100-day benefit period ends. This remainder groups constituted the Medicaid and Insurance portion of the projected census.

Renal Dialysis Projected Volume Payor Mix

Payer	Average Census	Mix
Medicare	6	55%
Medicaid	3	27%
Insurance	2	18%
Total	11	100%

Over a 52-week period at 3 treatments per week, annual volume is projected at 1,716 treatments.

Projected Financial Results

The attached schedules present the assumptions underlying the projected performance of the renal dialysis service.

Schedule One is the Summary Income Statement and Expected Return on Investment. The following pages provide the detail behind the Summary Income Statement. For example, the data on Projected Volume contains the forecast volume by payer (Medicare, Medicaid, Private Pay/Insurance) as well as the rates associated with each payer class.

Schedule Two summarizes the revenue assumptions and projected volume.

Schedule 3 details the operating and capital costs related to the dialysis program. These are specified in the schedule and include the additional costs of therapy as well as CCNH's potential capital investment of \$300,000.

Schedule 4 summarizes volume, revenues, and expenses. Because the renal dialysis will create incremental non-labor costs not previously recognized (administrative support, maintenance and utilities, laundry, housekeeping, food service, nursing supplies, etc), these costs considered resulting in a projected gain of \$534,000.

Schedule 1
Summary Income Statement
Estimated Return on Investment

Revenues and expenses are based on an average daily census of 11 dialysis residents. This forecast is supported by the demand analysis. Rates are based on current averages for each payer class as are expenses. The break-even analysis concludes that the average of all rates will be approximately \$302 per day; as a result, 2,251 dialysis days, each yielding an average of \$302, will be needed to cover the service's projected costs. In other words, dialysis breaks even at an average census of 6.2 days.

Revenues		\$1,215,120
Expenses		
	Fees to PRS	\$111,540
	PRS transporters	\$51,667
	Therapy Costs, Medicare	\$216,651
	Depreciation/Capital Costs	\$12,000
	Incremental Operating Costs	\$289,507
	Total	\$681,366
	Net Income	\$533,754
	Return on revenue	44%

Break-even Analysis

	Costs, All-In	\$681,366
	Program Revenue	\$1,215,120
	Pt Days in Forecast	4015
	Revenue Per Day	\$302.65
	Revenue Days in Terms of Costs	2251
	ADC (Break-even point)	6.2

Schedule 2

Renal Dialysis Revenue Assumptions and Projected Volume

The selected vendor will bill and collect dialysis treatment revenue. CCNH will not receive any revenue from dialysis treatments. The benefit to CCNH is an increase in Medicare, Medicaid and private pay residents. The revenue rates used are based on CCNH historical data.

Average daily census levels are detailed below – Medicare 6.05, Medicaid 2.97, Pvt Pay/Insurance 1.98. The related mix percentages appear in the next column. The renal dialysis service is clearly aimed at Medicare; Medicaid and Pvt Pay volumes represent Medicare admissions that become long term residents at the end of their Medicare coverage period.

Based on a 6 Chair Dialysis Clinic

Average census		Mix
	Medicare	6.05 55%
	Medicaid	2.97 27%
	Insurance	1.98 18%
Model input	Total	11 100%

CCNH Medicare Mix at 10-1-2010

Class	Pct Total	Rate
RUX	1%	\$883.58
RUL	2%	\$861.13
RUB	45%	\$644.6
RVX	1%	\$799.47
RVL	2%	\$709.65
RVB	30%	\$475.48
RMX	1%	\$679.18
RML	2%	\$621.44
ES3	2%	\$671.97
ES2	3%	\$526.01
HE2	5%	\$453.84
HE1	6%	\$376.85
	100%	

	Pt Days	Rate	Revenue
Medicare	2208	\$ 425	\$ 938,506
Medicaid	1084	\$ 121	\$ 130,628
Medicaid FFP	1084	\$ 18	\$ 19,513
Insurance	723	\$ 175	\$ 126,473
Total	4015		\$ 1,215,120
ADC	11		
Average Rate		\$ 302.65	

Schedule 3

Renal Dialysis Operating and Capital Expense Assumptions

Projected operating expenses are summarized below. CCNH will be charged a treatment fee that will be paid to the dialysis vendor. This is a standard industry practice in both long term care and acute care when dialysis services are provided by a vendor.

Because the majority of Medicare admissions receive therapy services, the additional Medicare volume will have associated increases in therapy costs. Therapy costs are based on CCNH's current contract with Alliance Rehab.

The capital investment represents the renovation of the child care space. It is based on an estimate from a local contractor. The figures will be updated. The estimates for two possible schemes were \$235k and \$265k. We increased that estimate to \$300k to cover the soft costs related to any construction project.

CCNH Fees to Dialysis Company

Treatments per year	1,716	(52 weeks x 3 txs x 11 pts)
Charge per tx	\$ 65.00	
Annual cost	\$ 111,540	

Salaries of 2 Transporters

Hours worked	3,744	(52 weeks x 36 hrs x 2)
Hourly rate	\$ 12.00	
Annual wages	\$ 44,928	
Benefits & Taxes	\$ 6,739	
Annual cost	\$ 51,667	

Total additional costs \$ 163,207

Additional Cost Per Patient Day \$ 41

Therapy costs per day, excl Part B \$ 98.11

Projected Medicare days 2,208

Medicare therapy associated with Renal \$ 216,651

Capital investment, estimated \$ 300,000

Depreciation basis 25 years

Annual Depreciation expense \$ 12,000

Schedule 4

**Annual Volume (days) - Revenues/Expenses
Gain (Loss)**

This schedule summarized volume, revenues and expenses and calculates an incremental gain. The previous schedule summarized the increase in the dialysis program operating expenses. In the below schedule, an increase in regular operating expenses is also factored into the financial analysis of the dialysis program. Since CCNH will incur regular operating support costs for delivering 4,015 extra days of service, an increase in variable operating costs is factored into the expenses. These costs are factored in based on \$5 million in variable operating costs (see below for detail).

Annual Volume (Days)

Medicare	2208
Medicaid	1084
Pvt Pay	723
Total	4015
ADC	11

Revenues	Annual	
	Medicare	\$938,506
	Medicaid	\$150,141
	Pvt Pay	\$126,473
	Total	\$1,215,120

Expenses		
	Fees to PRS	\$111,540
	PRS transporters	\$51,667
	Therapy costs, Medicare	\$216,651
	Depreciation	\$12,000
	Interest expense	
	Total	\$391,859

Incremental Gain \$823,261

CCNH Variable Costs \$4,573,102 Budgeted FY 2012
Variable Costs \$5,000,000

Projected days 69,342 Budgeted FY 2012
Expense per day \$72.11
Renal volume 4,015

Incremental costs, routine \$289,507

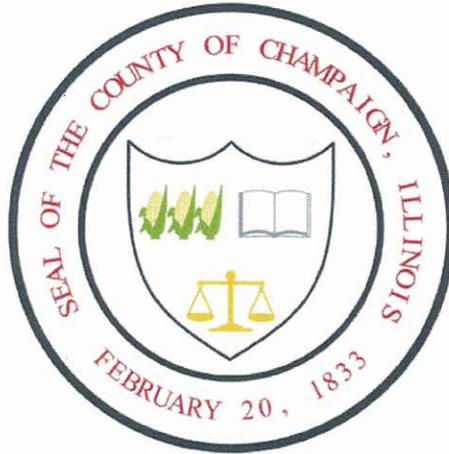
Gain (Loss) \$533,754

Variable Cost Detail

Admin	\$1,355,126
Environ	\$551,394
Laundry	\$38,728
Maint	\$177,389
Nursing	\$1,910,075
Activities	\$5,594
Soc Svc	\$2,389
Dietary	\$531,330
Beauty Shop	\$1,077
Total	\$ 4,573,102

Steps Needed to Implement Renal Dialysis Program

Identify Community Need	Done
Verify Market Demand	Done
Establish Ability of CCNH to Offer Renal Dialysis	Done
Determine Initial Scope of Program including Initial Investment and Continuing Operating Requirements	Done; preferred location is CCNH Child Care space, currently unoccupied Construction costs, if and when required, will need to be updated
Develop Pro Forma Income Statement including Returns on Investment within Current Reimbursement Levels	Done; feasibility established; low break-even point translates to low financial risk
Licensing Requirements	Through IDPH <i>Caveat:</i> The long-term care division of IDPH is being consolidated with acute care. As a result, there is likely to be a period where IDPH is not as responsive as it has been in the past – or – there may be periods of confusion as the departments wrestles with new procedures regarding plan check and facility inspection. There could be a longer implementation period if and when construction is involved.
Vendor Selection	To be accomplished; RFP process recommended as being most efficient and effective
Professional Services Agreement	To be negotiated with successful vendor; to include responsibilities of vendor and CCNH. To be developed in conjunction with State's Attorney
Final Approvals	Nursing Board, then County Board
Implementation Period	Initial estimate is six months, assuming construction is involved. See <i>Caveat</i> under Licensing requirement, above



Champaign County RFP 2012-004

**Request for Proposal for the Provision of Renal Dialysis Services
Champaign County Nursing Home
Urbana Illinois**

June 13, 2012

The Project

Champaign County Nursing Home (CCNH) is a 243-bed skilled nursing facility owned and operated by the Champaign County Board. The facility has an active Medicare rehab program plus a dementia program certified by the Illinois Department of Public Health (IDPH).

CCNH is a replacement facility and has been in its new building since early 2007. All functions and services are on a single level.

CCNH is organized and its employees are represented by AFSCME.

CCNH wishes to expand its services to include renal dialysis. CCNH has space that can be converted to dialysis use. The space is currently licensed to child care standards and must be renovated to conform to Life Safety Code and other regulatory requirements for skilled nursing facilities. Any construction activities will be subject to the review, approval, and licensure by IDPH. Accordingly, prior experience with IDPH is desirable. A Certificate of Need is not required.

The child care space is within the nursing home and is easily accessible. It can accommodate a renal dialysis service of approximately 2,300 square feet. The initial project contemplates 6-8 dialysis stations. Several sketches of the space are attached as Exhibit A. CCNH will be responsible for renovating the facility.

There are two acute care hospitals in Champaign County. Both are in close proximity to CCNH. Provena Covenant Medical Center has 268 licensed beds. Carle Foundation Hospital has 282. Both provide renal dialysis services.

Based on hospital renal discharges over the past three years, CCNH believes that a market exists for a program based in a skilled nursing facility and has prepared demand forecasts based upon 6 stations. All proposers are encouraged to verify the existence of a market prior to responding to this proposal. CCNH's market data is presented in Exhibit B. All proposers are encouraged to submit their own demand estimates and suggest changes to the initial project scope of 6 stations.

Scope of Services

CCNH desires to offer renal dialysis services in the form of peritoneal, hemo, or both, to residents admitted directly from an acute care hospital after a qualifying Medicare stay. CCNH will provide Medicare Part A rehab services. The successful renal partner will provide dialysis services, presumably under Medicare Part B. Each party will bill independently and will be responsible for meeting all regulatory and compliance requirements of its operation.

While CCNH may agree to pay a service or treatment fee of some type, it will not subsidize the renal dialysis service.

The successful renal partner will be responsible for its own licensure, staffing, medical direction, quality assurance, and business performance. However, because both CCNH and the renal dialysis services will be so closely intertwined, extreme scrutiny will be given to clinical quality and to the medical direction that is so important to maintaining high standards of service.

Qualifications, Experience, and Licensure

Each respondent must provide detailed information regarding the scope of its business. CCNH is particularly interested in the experience of the company and its ability to deliver high clinical quality within a skilled nursing environment. Each company's approach to medical direction and to recruiting, training, and retaining staff within the dialysis unit are critical factors for CCNH to appreciate and evaluate.

Site visits to company operations within reasonable distance of Champaign County would be desirable.

Contract for Services

CCNH intends to enter in a professional services agreement with the successful renal partner. Medical liability in the amount of \$1M/\$3M coverage is an expected minimum. The renal provider will provide all dialysis staff, licenses and permits, and insurance coverage for the usual and customary business situations, such as unemployment, workers' compensation, FICA-Medicare, general liability, and property.

An initial contract term of three (3) years is anticipated.

Submittals

Submittals should include the following:

- Detailed description of the renal dialysis program proposed for CCNH along with its organization and a plan for its implementation;
- The depth and capability of company including its scope of operations, management support, and a list of operating sites with specific reference to several that CCNH can visit;
- The company's experience in skilled nursing environments;
- The Medical Director proposed for the renal dialysis service along with his/her qualifications and credentials;

- The clinical quality results that CCNH can expect and the program the company uses to assure quality outcomes;
- The staffing pattern for the dialysis service including the types of personnel required by job class; include the company's approach to retaining critical clinical personnel and its success in recruiting staff in smaller markets like Champaign County;
- The equipment the company intends to provide in support of the dialysis service;
- The approach that the company will take to marketing the renal dialysis service and assuring a steady flow of referrals to CCNH;
- The professional resources that the company can make available to CCNH in converting the child care space to renal dialysis use;
- A draft professional services agreement with suggested terms and conditions.

Evaluation Criteria

Proposals will be evaluated on the following criteria:

Comprehensiveness of program, organizational depth, clinical experience	100 points
Quality <i>and availability</i> of professional services; ability to deliver high level clinical outcomes	100 points
Reputation and references	100 points
Experience in skilled nursing environments	75 points
Marketing support	50 points
Terms and conditions	50 points

Submit to:

Charles S. Schuette
 Administrator
 Champaign County Nursing Home
 500 South Art Bartell Road
 Urbana, IL 61802
 217-384-3784 x5200

Submit By: 2pm on Monday, July 2, 2012

Exhibit A

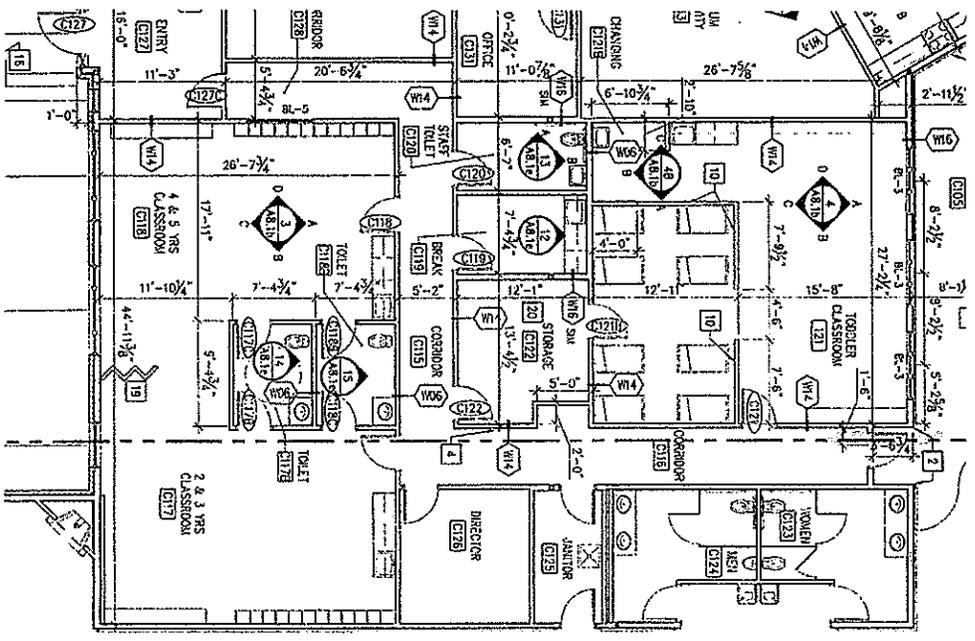
Sketches of Child Care Space

- 1) Existing Partial Floor Plan and Scheme A
- 2) Schemes B and C

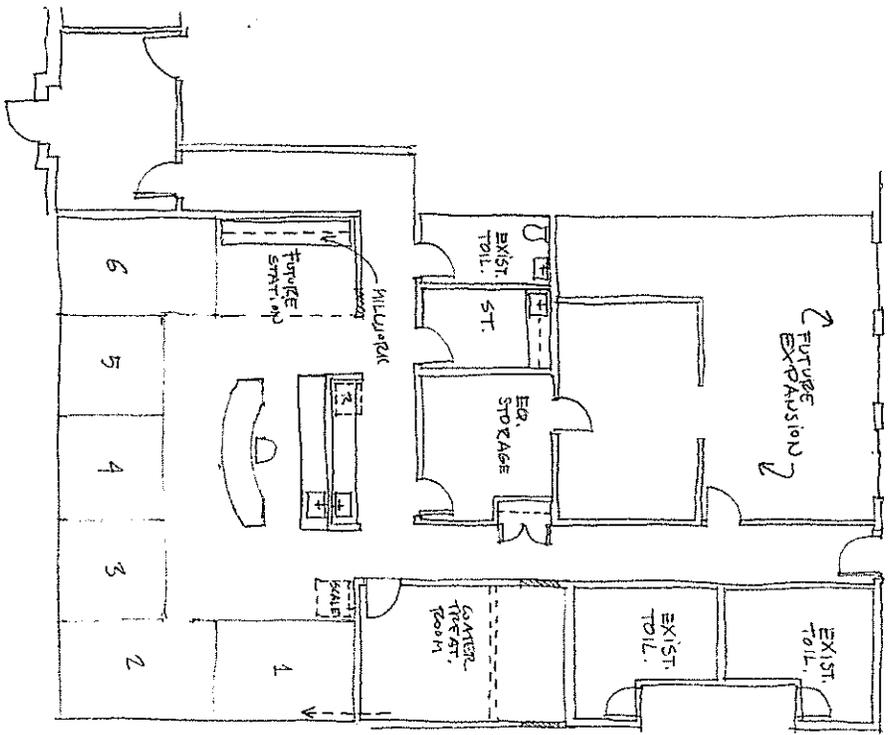


**Champaign County Nursing Home
Dialysis Center
Urbana, Illinois**

December 02, 2011



1 EXISTING PARTIAL FLOOR PLAN
SCALE: 1/8" = 1'-0"



2 PROPOSED FLOOR PLAN - 2,300 S.F.
SCALE: 1/8" = 1'-0"

CCNH-DIALYSIS
SCHEME "A"

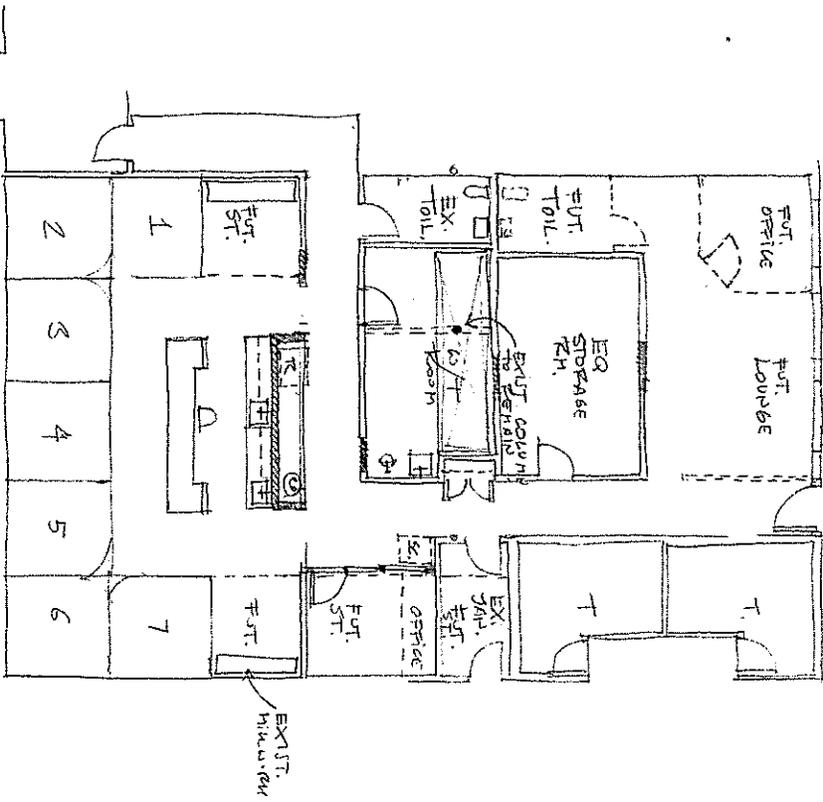
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**Champaign County Nursing Home
Dialysis Center
Urbana, Illinois**

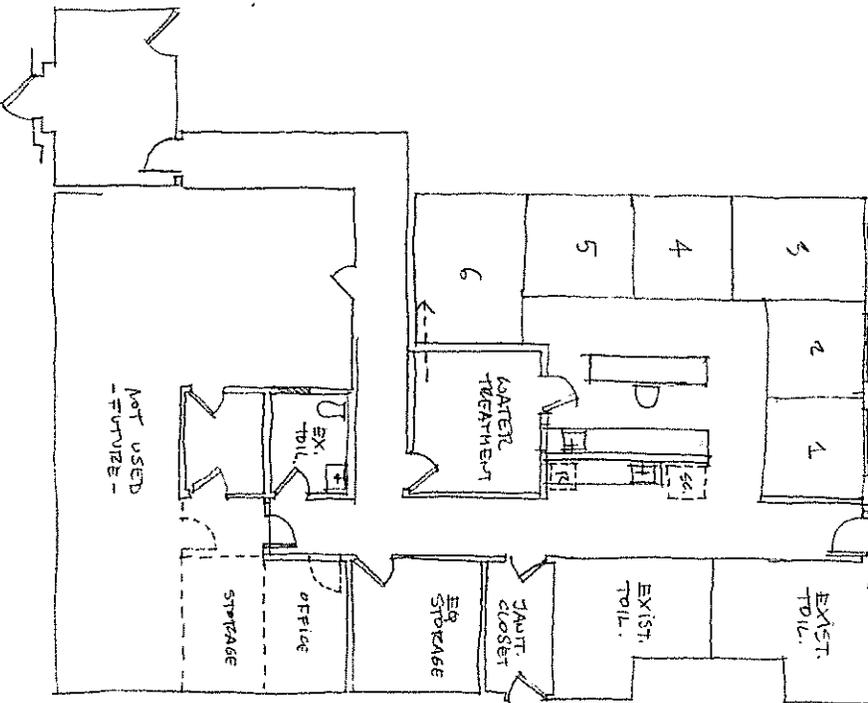
December 02, 2011

EXIST. 8' CARTRIDGE



CCNH - DIALYSIS
SCHEME "B"

1 PROPOSED FLOOR PLAN - 2,250 S.F.
SCALE: 1/8" = 1'-0"



CCNH - DIALYSIS
SCHEME "C"

2 PROPOSED FLOOR PLAN - 1,800 - 2,100 S.F.
SCALE: 1/8" = 1'-0"

Exhibit B

Champaign County Market Demand Data

Champaign County Market stats

Renal dialysis

Population Projections

Claritas Inc

	2010	2015	chg	in pct
65-74	9718	11279	1561	16%
75-74	6639	6671	32	0%
85 and over	3103	3407	304	10%
Total Seniors	19460	21357	1897	10%
Total County	195688	201741	6053	3%

Hospital Discharge Activity by DRG

DRG 682 Renal Failure w/MCC
 683 Renal Failure w/CC
 684 Renal Failure w/o CC/MCC

Source American Hospital Directory, Medicare Cost Reports

		Provena	Carle	Total	Pct of All Seniors	Pct of 75+
For 2008						
DRG	682	67	65	132		
	683	85	85	170		
	684	0	15	15		
	Total	152	165	317	0.01629	0.03254
For 2009						
DRG	682	44	57	101		
	683	36	74	110		
	684	12	0	12		
	Total	92	131	223	1%	2%
				pct chg	30%	30%
For 2010						
DRG	682	44	55	99		
	683	48	53	101		
	684	12	15	27		
	Total	104	123	227	1%	2%
				pct chg	28%	28%
			3-yr total	767		
			3-yr average	255.7		

Projected Demand 2015

	All Seniors	Seniors 75+
	249.1	234.8

Risk Corridor	28%
Mkt Adjusted for Risk	168.2
Mkt Capture Rate	50%
Cases to CCNH	84.1
ALOS Medicare	60
Census Days	5044.8
ADC	13.8

Projected Demand 2015

	All Seniors	Seniors 75+
	249.1	234.8
Risk Corridor		28%
Mkt Adjusted for Risk		168.2
Mkt Capture Rate		50%
Cases to CCNH		84.1
ALOS Medicare		60
Census Days		5044.8
ADC		13.8

FY2013 BUDGET PROCESS SCHEDULE

June 13, 2012	Budget Instruction and Training Seminar for Department Budget Preparers
June 13, 2012	Instructions for FY2013 Budget Submission sent to outside agencies
July 13, 2012	FY2013 Budgets DUE from Departments and Agencies
July 18-27, 2012	Department Budget Reviews with County Administrator
August 1-19, 2012	Tax Revenues & Other Revenue Estimates Confirmation
August 23, 2012	Budget Documents electronically submitted to County Board Members
August 27-29, 2012	6:00pm each evening – Legislative Budget Hearings before the County Board
September 11, 2012	County Administrator Report to Finance Committee of FY2013 Budget Overview and Decision Points for Committee Direction
October 9, 2012	Administrator FY2013 Tentative Budget Recommendation presented to Finance Committee to be forwarded to County Board
October 18, 2012	County Board Truth in Taxation Public Hearing (<i>if required</i>)
October 18, 2012	County Board – Receive & Place on File FY2013 Tentative Budget Recommendation
November 13, 2012	Finance Committee approval of Final FY2013 Budget
November 29, 2012	County Board approves Final FY2013 Budget & FY2013 Tax Levy Ordinance